

2018 International Accounting Standards Board Research Forum in Conjunction with *Abacus*

Call for Papers

The International Accounting Standards Board (IASB) will hold a Research Forum in conjunction with *Abacus* in Sydney, Australia, on November 11-12, 2018. In relation to this Research Forum, the Editors of *Abacus* invite submissions that can provide evidence to inform the standard setting activities of the IASB.

Particular areas of interest include, but are not constrained to:

- performance reporting/primary financial statements (possible improvements to the structure and content of the statement(s) of financial performance);
- wider corporate reporting (revision and update of the Management Commentary Practice Statement);
- liabilities vs equity (possible improvements to the classification of financial instruments);
- extractive industries (possible accounting requirements for exploration, evaluation, development and production of minerals, and oil and gas);
- intangible assets (recognition versus disclosure; business value creation; key resources and intangibles).

For further information, visit the IASB Research Centre page: <http://www.ifrs.org/news-and-events/2018/iasb-research-forum-2018/>

Following the *Abacus* policy of openness and flexibility regarding methodologies and styles of conducting research, papers using empirical-archival methods and analytical approaches (including both mathematical modeling and qualitative reasoning), field study methods (including case study research), history, experimentation and surveys will be considered.

Authors of the selected papers will be invited to present their work on the first day of IASB Research Forum (November 11, 2018) in Sydney, Australia. The second day of the Forum (November 12, 2018) 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 *Abacus* using the online submission system (<http://mc.manuscriptcentral.com/abacus>). 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 *Abacus* Editorial Assistant, Sheilah Whyte (sheilah.whyte@sydney.edu.au).

Each paper will be evaluated following the usual review process of *Abacus*. Papers accepted for the Research Forum are expected to be published in *Abacus*. The ultimate outcome for each paper, however, will be determined through the journals' normal review process. 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 14, 2018**. Decisions on submitted papers will be made by **August 6, 2018**.

ABOUT THE JOURNAL: Since 1965 *Abacus* has consistently provided a vehicle for the expression of independent and critical thought on matters of current academic and professional interest in accounting, finance and business. The journal reports current research; critically evaluates current developments in theory and practice; analyses the effects of the regulatory framework of accounting, finance and business; and explores alternatives to, and explanations of, past and current practices.

The *Abacus* website can be accessed at:

[http://onlinelibrary.wiley.com/journal/10.1111/\(ISSN\)1467-6281](http://onlinelibrary.wiley.com/journal/10.1111/(ISSN)1467-6281)