



CALL FOR PROPOSALS

Informing the IASB Standard Setting Process

IAAER – KPMG Research Opportunities – Round 5

The International Association for Accounting Education and Research (IAAER), KPMG LLP and the KPMG Foundation are pleased to invite research proposals under the Informing the IASB Standard Setting Process Research Program. The program supports scholarly research directed at informing the IASB's decision process on current agenda items. Up to four research grants will be awarded under this program. Funded projects will be showcased at three workshops hosted by the IASB in London. Funding for the program has been provided by KPMG LLP and the KPMG Foundation.

Program Objective

The IAAER KPMG Research Program promotes and supports research directed at developing theory and evidence to inform the IASB's decision process. Proposals are welcome on any of the research opportunities detailed on the IFRS Research Centre website at

<http://www.ifrs.org/IFRS-Research/Research-opportunities/Pages/Home.aspx>.

Each proposal must clearly explain how the research relates to at least one of the research opportunities identified by the IASB.

Program Funding

Up to four research projects will be funded at \$US 25,000 each. Grants will be paid in three installments and may be applied to cover travel costs associated with attending program events and/or direct costs associated with the research.

The IAAER invites proposals from research teams domiciled anywhere in the world. Proposals are especially encouraged from research teams whose members are from different regions of the world. All research approaches and paradigms are welcome including modeling, archival, experimental, surveys and field analyses. Funding decisions will be based on the potential of the research to provide valuable input to the IASB. Funding decisions will be made by the Program Advisory Committee.

Submission Deadline and Deliverables

Between February 16 and February 28, 2015 contracts will be signed by research teams. Each contract will specify interim milestones, deliverables, and expected delivery dates. Key dates to be agreed to in the contract include:

November 12, 2015

Research designs and interim results will be presented at a by-invitation one-day IAAER workshop hosted by the IASB in London. Teams will be required to submit interim results to the Program Advisory Committee two weeks prior to the workshop. The first grant installment of \$8,000 will be dispersed to each team following the workshop.

2nd Quarter 2016

Research teams will present interim research findings at a by-invitation one-day IAAER workshop hosted by the IASB in London. Teams will be required to submit interim results to the Program Advisory Committee two weeks prior to the workshop. The second grant installment of \$8,000 will be dispersed to each team following the workshop.

1st Quarter 2017

Final results will be presented at a by-invitation IAAER workshop hosted by the IASB in London. The final deliverable will focus on highlighting the significance of the findings to the IASB. Teams will be required to submit final results to the Program Advisory Committee two weeks prior to the workshop. The third grant installment of \$9,000 will be dispersed to each team following the workshop.

At each deliverable, the research teams will receive valuable feedback from members of the Program Advisory Committee and more importantly from IASB Board and Staff members attending the deliverable.

The proposal submission deadline is **January 30, 2015**. Funding decisions will be announced no later than **February 16, 2015**. All proposals are to be submitted electronically to the Program Coordinator at dstreet1@udayton.edu.

Proposal text and supporting materials should be in a **single electronic file** in either Word or PDF format. Questions about the program or proposal process should be directed to Donna Street at dstreet1@udayton.edu.

Publication of Research Findings

Research teams may publish their findings in the outlet of their choice.

Research Proposal Format

Research proposals should be concise and not exceed 10 pages (1.5 spacing and 12 font). All proposals should be in English. Proposals should contain the following information:

- Clear and concise definitions and description of the:
 1. Research question
 2. Research objectives
 3. Research method to be employed
- Description of the proposed research activities
- References to leading studies on the topic (attach a reference list not exceeding two pages)
- Indication of how the proposed research will inform the IASB decision process for at least one current agenda item.

Each proposal should additionally:

- Designate a Principal Investigator who will have primary contractual responsibility for the research project
- Include a curriculum vitae for each member of the research team

Program Advisory Committee

Mary E. Barth
Joan E. Horngren Professor of Accounting Stanford University

Holger Erchinger
Partner KPMG LLP New York
IAAER Advisory Board Member

Katherine Schipper
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