



***Informing the IASB Standard Setting Process
IAAER – KPMG Research Opportunities – Round 5
Grant Recipients***

Do Gains and Losses on Available-for-Sale Securities Reverse?

Denis A. Jones (The College of William & Mary)
Kimberly J. Smith (The College of William & Mary)

**The Effect of Alternative Methods of Present Value Measurement on
Preparers and Users of Financial Statements**

Patrick Hopkins (Indiana University)
Leslie Hodder (Indiana University)
Spencer Anderson (Indiana University)

**Presentation and Disclosure of IFRS Earnings, Adjusted Earnings and Subtotals:
Relevance to Market Participants and Implications for Standard Setters**

Greg Clinch (University of Melbourne)
Ann Tarca (University of Western Australia)
Marvin Wee (University of Western Australia)

**The Impact of Convergence on the Consistency and Comparability
of Fair Value Measurement**

Marlene Plumlee (University of Utah)
Catherine Shakespeare (University of Michigan)
Teri Lombardi Yohn (Indiana University)