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)