

Accounting & Finance/IASB Research Forum on

Consequences of IFRS for Capital Markets, Managers, Auditors and Standard-setters

Hong Kong, 11 October 2015

Second Call for Papers

Accounting & Finance and the International Accounting Standards Board will hold a joint Research Forum in Hong Kong on 11 October 2015 with the theme of 'Consequences of IFRS for Capital Markets, Managers, Auditors and Standard-setters'. The Research Forum reflects the IASB's increasing emphasis on research and its growing engagement with the academic community. The event is timed to coincide with the IFRS Foundation's IFRS Conference, which is being held immediately afterwards on 12 and 13 October, also in Hong Kong. This will give presenters a unique opportunity to expose their work to practitioners and standard-setters as well as academics. Papers presented at the Research Forum will be published in a future issue of *Accounting & Finance*.

The Editors of *Accounting & Finance* invite submissions that address issues related to the Research Forum theme. We believe the theme is sufficiently broad to encompass submissions from all areas of accounting as well as finance. We particularly encourage papers related to the implementation of IFRS or to the current and future work projects of the IASB including:

- Business combinations under common control
- Disclosures
- Discount rates
- Emissions trading schemes
- Equity method of accounting
- Financial instruments with equity characteristics
- Foreign currency translation/inflation
- Liabilities – amendments to IAS 37
- Rate-regulated activities
- Extractive activities/intangibles/R&D
- Income taxes
- Post-employment benefits (including pensions)
- Share-based payments
- Performance reporting and OCI

All methodologies, including empirical, experimental, analytical and qualitative, are welcome. Papers will be evaluated based on their contribution, rigour and relevance to the IASB.

The deadline for submissions is 31 May 2015. Authors should submit their completed papers online at <http://mc.manuscriptcentral.com/acfi>. When submitting a paper, enter 'Research Forum' in the box that asks if the submission is for a Special Issue. At least one co-author must be a member of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) to submit a paper. There is no submission fee for members. Non-members can join AFAANZ at <http://www.afaanz.org/afaanz-membership> prior to submitting.

Although all papers will be reviewed in accordance with *Accounting & Finance's* normal review process, authors should be mindful that one of the audiences is the IASB and its staff. As such, papers should be written in a style that communicates effectively across a broad group of readers.

AFAANZ will provide financial assistance for presenters of papers accepted for the Research Forum. AFAANZ will provide up to AU\$2000 which can be applied toward a return economy airfare from the presenter's home city to the conference location and/or two nights' accommodation.

About the Journal

Accounting & Finance publishes theoretical, empirical and experimental papers that significantly contribute to the disciplines of accounting and finance. Using a wide range of research methods including statistical analysis, analytical modelling, surveys, case studies, field research and experiments, articles examine relevant research questions from a broad range of perspectives. *Accounting & Finance* is published by the Accounting and Finance Association of Australia and New Zealand and is now in its 54th year of publication.