IASB Research Forum 2025

Accounting Horizons
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Comprehensive Review of IFRS Research: A Text Mining-Based Approach

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Aims and scope

- ‘Map thematic landscape, identify hidden patterns and topics...providing a comprehensive overview of existing IFRS research and facilitating … agenda for future research...foster progress… theoretical and practical insights.’ (page 5).
- Aims and scope of paper are wonderful - it is exciting to see a robust attempt at capturing evidence and contribution of all the IFRS literature.
- Appreciate the description and depth of the method - helpful for others for application in future research.
- Meta analysis of topics, methods, time trends, journals and authors provides new information.
- Content of the paper is rich and informative – description of research evidence looks accurate to me!

IFRS Research

- Ten topics - does not suggest any key research areas are missing.
- The research summaries by topic are comprehensive with sufficient detail and neat, accurate conclusions.
- Analysis of contribution and strengths/weaknesses of the evidence in research topic areas is on-point and insightful.
- Tell us more about how you worked with AI to arrive at the selected papers and summaries – ie how were papers in the topic were chosen and summarised; how much manual work was done to check the accuracy of material generated by the LLM models.

Evidence and standard setters

- Paper accurately describes IASB project aims, objectives and progress.
- Topic is linked to literature, often in single sentence - there is scope to take the analysis further (in future work). Eg given status of project, how does evidence speak to the issues standard setters are facing?
- Goodwill - extensive research, but which evidence assists with the issues relating to forward looking information and commercially sensitive information?
- When evidence is lacking, consider the barriers to collecting relevant evidence (example Rate Regulation and ‘relevance’ and ‘quality’ topics – a tenuous link).

Conclusion

- Agree comments about demonstrating causality and better proxies. Seek other ways to analyse quality and relevance.
- How do standard setters keep academics/journals interested in IASB relevant research?
- New tools (LLM, AI) open up new research opportunities - to provide insights on existing questions and new material on under-explored or tricky questions.
- But this needs support of journals, university leadership and practitioners for practice relevant research.
- IASB appreciates work of academics, journals (AH, EAR and others) in this regard.