

Call for Registered Reports

Special Issue of the European Accounting Review in collaboration with the IASB

The *European Accounting Review* (EAR), in collaboration with the International Accounting Standards Board (IASB), invites submissions for a special issue of registered reports. This initiative seeks to foster early-stage engagement between accounting researchers and standard setters, promoting academic work that can meaningfully inform standard-setting and policy. This special issue represents an unprecedented opportunity for scholars to engage directly with standard setters and contribute meaningfully to the evolution of global accounting standards.

What is a registered report?

A registered report is an extended research proposal submission in which the methods and proposed analyses are peer-reviewed before data collection and analysis. Submissions are reviewed based on the significance of the research question and the rigour of the proposed methodology—not on the results. The goal is to reduce publication bias, increase methodological transparency, and ensure academic–policy alignment.

This format offers authors the opportunity to receive early feedback from reviewers, the special issue editors and IASB staff on relevance and rigour, with an in-principle acceptance (IPA) granted for proposals deemed strong. Final publication is contingent on adhering to the accepted protocol, regardless of whether the findings are significant. That is, authors of accepted Stage 1 reports receive an in-principle acceptance to publish their final manuscript in EAR, regardless of the study’s outcome, provided the research adheres to the approved protocol.

In addition to registered reports, EAR is interested in receiving manuscripts using both qualitative and quantitative methods to address the research topics identified in this call outside the special issue as regular submissions to the journal.

Research topics

Submissions should focus on topics of current relevance to the IASB's standard-setting agenda. Priority areas include:

Research projects

- **Intangible assets**
(for example, recognition, measurement, presentation and disclosure, and the implications for financial reporting and decision-making)
- **Hedge accounting**
(for example, impact of hedge accounting requirements in IFRS 9 *Financial Instruments*; usefulness of the hedge accounting disclosure requirements for investors)
- **Other projects on the IASB work plan**, provided relevance to standard-setting is clearly justified. [See: <https://www.ifrs.org/projects/work-plan/>]

Possible future projects

[see [IASB's Fourth Agenda Consultation](#)]

- **Segment reporting**
(for example, usefulness of segment information, management perspective vs investor information needs)
- **Carbon credits and emissions pricing mechanisms**
(for example, accounting and disclosure of carbon markets, measurement challenges, policy implications)

We also welcome relevant proposals intersecting with the IFRS Sustainability Disclosure Standards, including human capital and nature-related topics.

Important Dates

- **Call for Papers announcement:** 28 May 2025 at the EAA Symposium
- **Stage 1 submission deadline (Registered reports):** 1 December 2025
- **Review feedback (Stage 1 decision):** By 31 January 2026
- **Researcher–IASB workshop:** TBD March 2026
- **Draft paper submission (Stage 2):** 31 October 2026
- **Final manuscript submission (Stage 3):** 28 February 2027

Submission guidelines

Stage 1 submissions must include:

- Introduction and motivation
- Theoretical framework and research questions
- Detailed methodology (for example, sample selection, data collection, analytical approach)
- Pre-analysis plan, including proposed models, variables, and robustness checks
- Feasibility and potential impact for standard-setting
- Timeline for execution

Submissions should be approximately 20–30 pages in length. All research methods are welcome, including archival, experimental, field, qualitative, and mixed-method approaches. For further details see Appendix below.

Review process

- **Stage 1 review:** Evaluates significance, theoretical framing, and methodological rigour.
If accepted, authors receive in-principle acceptance (IPA), contingent on protocol adherence.
- **Stage 2 review:** After data collection and write-up, reviews focus on clarity, fidelity to design, and quality of discussion. Results (null or otherwise) do not affect publication.

Submit your registered report via the EAR online submission portal choosing the **Registered reports option**.

Special issue editors

- Amir Amel-Zadeh (EAR, University of Oxford, UK)
- Matias Laine (EAR, Tampere University, Finland)
- Ann Tarca (IASB & University of Western Australia, Australia)
- Joachim Gassen (Humboldt University of Berlin, Germany)
- Giovanna Michelin (University of Padova, Italy)
- Martin Glaum (WHU - Otto Beisheim School of Management, Germany)

Appendix: Submission guidelines

Submissions must be prepared as **Stage 1 Registered reports**, following the structure below. *Note that some of the instructions included may not be applicable to your research project.*

Proposal structure (20–30 pages, double-spaced):

1. **Title page**
 - Author names and institutional affiliations
 - Corresponding author designation
 - (The proposal itself should be anonymised for review.)
2. **Abstract** (≤150 words)
 - State the research question, its importance, variables of interest, method, and theoretical framing.
3. **Research question: background, importance and relevance**
 - State the core research question and its importance to accounting and policy.
 - Provide theoretical background and relevance to the IASB's work.
 - Questions to consider:
 1. What is the central research question driving this study?
 2. Why does this question matter for the field of accounting or auditing?
 3. What makes this question conceptually significant?
 4. Does the answer have policy relevance? If so, how?
 5. How has prior literature examined this question? What alternative theoretical perspectives exist? In what ways does the proposed study offer a novel contribution?
4. **Hypotheses**
 - Detail all proposed hypotheses, linking each to specific outcome variables.
 - Questions to consider:
 1. What are the key outcome variables (dependent variables) under investigation? Which of these are considered primary versus secondary, and what is the rationale for this distinction?
 2. How will each primary outcome be operationalised and measured within your dataset? Where relevant, describe how these outcomes will be aggregated.
 3. Clearly specify all hypotheses to be tested, linking each hypothesis to its corresponding outcome variable and measurement approach. These tests should form the basis of the Stage 2 analysis.
5. **Methodological framework / Research design**
 - Define research method (archival, experimental, field study, qualitative, etc)
 - Describe the design, data sources, unit of analysis, assignment to conditions (if applicable), control variables, and assumptions.

- Discuss missing data handling, outlier treatment, and planned statistical analysis.
- Questions to consider:
 1. What is the primary research method employed (for example, archival analysis, experimental design, analytical modelling, fieldwork, case study)?
 2. Describe the overall design of the study (for example, pre-post comparison, simple group comparison, difference-in-differences). Why is this design appropriate for addressing the research question?
 3. What are the key limitations or potential weaknesses of the chosen design?
 4. What is the principal independent variable, and why is it of central interest?
 5. If applicable, how will units of observation be assigned to treatment and control groups?
 6. Which control variables are necessary for valid inference, and how will they be incorporated into the analysis?
 7. What are the core identification assumptions underlying your causal claims? How might these assumptions be violated?
 8. How will missing data be handled in your analysis (for example, imputation, listwise deletion)?
 9. What criteria will be used to identify and treat outliers?

6. Proposed statistical analyses

- Include models, planned tests, and a description of expected tables and figures.
- Questions to consider:
 1. Which statistical techniques will be used for analysis, and what assumptions do these methods rely on?
 2. If applicable, please specify the main regression model(s) you plan to estimate.
 3. If applicable, specify which groups you anticipate to display heterogeneous effects.
 4. Provide an outline of the tables and figures you intend to include in your final manuscript.

7. Data and sample

- Data sources (public or proprietary), collection methods, feasibility, sample period, and size.
- Discuss pilot data (if any), effect sizes, and power considerations.
- Questions to consider:
 1. What are the primary data sources for this study? Describe the data collection methods and instruments you will use.
 2. Estimate the duration of the data collection phase.
 3. What is the unit of analysis (for example, individual, firm, country)?
 4. Indicate the required sample size and explain how it was determined (for example, power analysis, prior literature).

5. What is the anticipated sample size and coverage period?
6. If applicable, summarise any pilot data that informed this submission. Include effect size estimates, feasibility evidence, or proof-of-concept findings where relevant.

8. Interpretation of results and implications

- Explain how results will be interpreted across potential outcomes and how they contribute to theory and standard-setting.
- Questions to consider:
 1. How will the results be interpreted in the context of existing theories, particularly if findings support or contradict competing explanations?
 2. In what ways could the various possible outcomes enhance understanding or extend knowledge within the accounting literature and standard-setting?
 3. What are the potential policy implications of the anticipated findings, and how might they inform standard-setting or regulatory practice?

9. References

- As per *European Accounting Review* guidelines.