

Call for *papers*:

IASB Research Forum 2027

International Accounting Standards Board Research Forum in
collaboration with *Meditari Accountancy Research*

KEY DATES

1 Dec 2026

Submissions to Forum open

15 June 2027

Submissions to the Forum
close

31 Aug 2027

Invitation to present selected
papers at the 2027 Research
Forum.

11-12 November

2027

Research Forum hosted by
Singapore Management
University.

Submit via the APPP submission site

[Link-p](#)

Invitation for papers

The International Accounting Standards Board ([IASB](#)) and *Meditari Accountancy Research* (*Meditari*) are calling for papers analysing/exploring how managers/preparers communicate financial information and how investors and other users obtain, process and use that information.

Research Forum

The IASB is hosting its annual Research Forum, in collaboration with [Meditari](#) and [Singapore Management University](#), in Singapore on 11-12 November 2027. The Forum provides a prominent platform for engagement among the IASB, practitioners and academics, with the goal of showcasing research that informs the IASB's standard-setting activities. The Forum's participants will include approximately 50 academics and 50 non-academics.

Authors wishing to submit a paper for consideration at the Forum should do so via the dedicated [platform](#). The site will be open for submissions from 1 December 2026 and will close on 15 June 2027.

- Papers submitted to the Forum should comply with *Meditari*'s [stylistic guidelines](#). The structured abstract must include a practical implications section which explains how the paper informs the IASB's deliberations.
- Papers should be submitted in Microsoft Word and should not include any identifying information. A separate title page should be provided containing the names and affiliations of all authors. The contact e-mail for the corresponding author must be included in the title page.
- The IASB will decide which papers are presented at the Forum using input from a standard peer review process combined with recommendations from the International Association for Accounting Education and Research ([IAAER](#)).
- The IASB will extend invitations to authors of papers selected for presentation at the Forum. Due to the expected volume of submissions, it may not be possible to reply to everyone individually. Consequently, if an author has not received an invitation to present work at the Forum by 31 August 2027, it should be assumed that the respective paper has not been selected for presentation.
- Authors whose papers are selected for presentation at the Forum should register for the Forum with the organiser (Singapore Management University). Details on how to register will be communicated to the authors whose papers have been accepted for presentation. At least one member of the research team will be required to attend the entire Forum and present the work/research in person.

Topics/Questions for the Forum

Submissions on the following questions/topics are invited for consideration at the Forum:

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- 01** GENERATIVE AI
How have investors' processes (information gathering, information processing and decision-making) and financial statement usage changed due to the usage of generative AI?
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- 02** SUSTAINABILITY-RELATED INFORMATION
How do entities communicate the current and anticipated financial effects of sustainability-related risks and opportunities, and how do investors use this information possibly in conjunction with financial statement information?
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- 03** STEWARDSHIP
How does accounting information affect the way equity holders exercise their voting rights and engage in other stewardship activities?
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- 04** IFRS 17 INSURANCE CONTRACTS
How has the introduction of IFRS 17 *Insurance Contracts* affected communications between insurers and their investors as well as the way investors process information about insurance entities?
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- 05** IFRS FOR SMES
How has the introduction of the IFRS for SMEs Standard affected information provision for financial capital providers (including, in particular, banks and loan providers)?
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All research methods are encouraged, including analytical, archival, experimental, survey, field study and qualitative methods, provided the research is theoretically grounded. Descriptive studies of new phenomena or emerging issues; first evidence after new regulations or standards; or hypothesis testing on a single but fundamental research question are welcome

After the Forum

Publication opportunity

Authors whose papers have been presented at the Forum are invited to submit their papers to *Meditari*. This should be done on the [journal’s webpage](#) after the Forum.

- The journal’s editorial team will oversee a standard double-blind peer review of submissions to determine if submitted papers are suitable for publication in *Meditari*. This review is independent of the review performed to determine if a paper is accepted for presentation at the Forum.
- An invitation to present a paper at the Forum should not be interpreted as a guarantee that the journal will accept the paper for publication. Conversely, presentation at the Forum is not a prerequisite for publication in the journal.
- Authors who present their papers at the Forum are under no obligation to submit their research to *Meditari*.
- Authors who do not wish to present their papers at the Forum can submit their papers directly to the journal on its submission site.
- Papers accepted for publication in *Meditari* will be included in regular issues of the journal in line with Emerald’s production schedules. They will not appear in a stand-alone special issue.

SUBMISSION PROCESS AND TIMELINE

From first draft to final decision

1	DEADLINES 1 Dec 2026	Submission for the Forum Submissions open for papers to be presented at the Forum. Papers must be submitted via the Forum’s platform . The paper’s abstract must include a “practical implications” section describing how the research aims to inform the IASB’s standard-setting activities.
	DEADLINE 15 June 2027	Submissions due The site for submissions to the Forum closes. No late submissions will be considered.
	FORUM INVITE 31 Aug 2027	Confirmation of presentation Authors whose papers have been accepted for presentation at the Forum will be notified by the IASB and supplied with details to register for the Forum hosted by Singapore Management University. Correspondence from the IASB will only be sent to authors selected for presentation at the Forum.

4	SINGAPORE 11-12 Nov 2027 Forum	Expert feedback The Forum will be hosted by Singapore Management University. Authors of papers selected for presentation at the Forum will receive feedback from international accounting experts from practice and academia.
5	FOLLOWING FORUM Invited submissions to <i>Meditari</i>	Publication opportunity Authors who present papers at the Forum are invited to submit their papers for consideration at <i>Meditari</i>. Submitted papers will undergo an independent double-blind peer review. Selection for presentation at the Forum is not a factor in the final decision on publication in <i>Meditari</i>.

CLARIFICATIONS

- (a) Submissions to the Forum are made on a dedicated site which is operated independently of *Meditari* and Emerald
- (b) The IASB will determine which papers are accepted for presentation at the Forum based on feedback from a standard double-blind review process in consultation with the IAAER.
- (c) The IASB Research Forum organisers are independent of *Meditari* and Emerald. The Forum's organisers are only responsible for the administration of the Forum. Neither the IASB nor the Forum's organisers will be involved in decisions relating to the publication of work in *Meditari*.
- (d) The Forum will be in-person only. Conference participants, including those presenting papers, are responsible for their travel costs and any fees charged by the organisers.
- (e) Papers submitted to *Meditari* following the Forum will be subject to the journal's standard independent peer-review and editorial decision-making processes. Acceptance for presentation at the Forum does not confer any guarantee of publication.
- (f) There is no fee for submissions to *Meditari*.

Who is behind the project?



JOURNAL

Meditari Accountancy Research

Meditari is a double-blind refereed journal published by Emerald Publishing. Its name comes from the Latin for “constantly pondering”, reflecting its aim of advancing understanding of accountancy-related matters through research. The journal welcomes innovative, interdisciplinary and theoretically grounded work using diverse research methods. It covers financial reporting, auditing, management and public sector accounting, social and environmental disclosure, accounting education and ethics, with a strong focus on the social impacts of accounting, including sustainability, integrated reporting and technological change.

emerald.com/medar



STANDARD-SETTER

International Accounting Standards Board

The International Accounting Standards Board (IASB) is the independent standard-setting body of the IFRS Foundation, a not-for-profit organisation committed to high-quality, understandable, enforceable and globally accepted accounting standards. The IASB develops and publishes IFRS Accounting Standards, including the IFRS for SME Standard, and approves interpretations developed by the IFRS Interpretations Committee. Its members are experts with a mix of practical, standard-setting and academic experience, drawn from a broad range of regions. Companies in more than 140 jurisdictions are required to use IFRS Accounting Standards, making them a global accounting language.

ifrs.org



ACADEMIC ASSOCIATION

International Association for Accounting Education and Research

The International Association for Accounting Education and Research (IAAER) was founded in 1984 to promote excellence in accounting education and research worldwide. The IAAER helps accounting academics contribute to the development and maintenance of high-quality, globally recognised standards of accounting practice. Its members include universities, institutions, individual faculty and students. Through research grant programmes, scholar and early-career development initiatives, and international conferences, the IAAER connects academic research with the work of standard-setters, including the IASB.

iaaer.org