



2023 International Accounting Standards Board Research Forum in conjunction with *Accounting in Europe* and the *European Accounting Review*

Call for Papers

The International Accounting Standards Board (IASB) will hold a Research Forum in conjunction with *Accounting in Europe* and the *European Accounting Review*, the journals of the European Accounting Association (EAA). The Forum will be held in a Central European location over two days in early November 2023. The editors of *Accounting in Europe*, Andrei Filip, and *European Accounting Review*, Beatriz Garcia Osma, and the editors of the IASB Research Forum Special Issue, Michel Magnan, Araceli Mora, and Katherine Schipper, invite submissions that provide evidence to help inform the standard-setting activities of the IASB.

The Forum will focus on the topic of accounting for intangible assets. Intangible assets are of an ever-increasing importance in today's business models and have ranked as a priority area in the feedback to the IASB's Third Agenda Consultation.¹ We encourage researchers to contribute evidence on intangible assets from a variety of perspectives. Particular areas of interest include:

- Recognition and measurement
 - Internally generated assets
 - Internally generated vs intangible assets acquired in business combinations
 - New types of intangible assets (such as cryptocurrencies, emission rights, cloud computing)
- Disclosure in financial statements
 - Internally generated and unrecognised assets
 - Research and development expenditure
- Other information sources
 - Management Commentary
 - Sustainability reporting
- Related projects
 - Pollutant pricing mechanisms
 - Cryptocurrencies

¹ A feedback summary on the Request for Information to the IASB's Third Agenda Consultation can be found [here](#).

Papers addressing matters not on this list but relevant to accounting for intangible assets are also welcome. Papers using analytical approaches, empirical-archival methods, field study methods, experiments, or surveys are encouraged.

Authors of selected papers will be invited to present their work at the IASB Research Forum in November 2023. At the Forum, each paper will have two discussants, an academic and a standard-setter or practitioner, followed by an open exchange with the invited audience. The purpose of the Forum is to encourage discussion between academics and non-academics, including standard-setters, investors, regulators, auditors and preparers of financial statements. Accordingly, the invited audience will comprise about 50 academics and 50 non-academics.

Authors should submit their papers to the 2023 IASB Research Forum using the following online submission system (<https://forms.gle/2gkux3qj8NWHxx7o6>). When submitting a paper, make sure that the main document is anonymous. Any questions about the online submission process should be sent to araceli.mora@uv.es.

Each paper will be evaluated following the usual review process of *Accounting in Europe* and *European Accounting Review*. Papers accepted for the Research Forum are expected to be published conditional on satisfactory responses to reviewers' and discussants' comments. Although all papers will be reviewed in accordance with the normal review process, authors should be mindful that one of the key audiences is the IASB, its staff, and other standard-setting bodies around the world. As such, papers should be written in a style that communicates effectively across a broad range of readers.

Papers must be submitted via the online system no later than **31 March 2023**. Decisions on submitted papers will be made by **30 June 2023**.

ABOUT THE JOURNALS:

Accounting in Europe and *European Accounting Review* are the academic journals of the European Accounting Association (http://www.eaa-online.org/r/eea_home).

Accounting in Europe contributes to policy debates and the development of European accounting and auditing by providing new insights for research, practice, policy and regulation (<https://www.tandfonline.com/toc/raie20/current>)

European Accounting Review is devoted to the advancement of accounting knowledge, emphasizing openness, not only regarding substantive issues of accounting research, but also with respect to paradigms and methodologies (<https://www.tandfonline.com/toc/rear20/current>).