

Preliminary Call for Papers: 2026 RAST-IASB Conference

The Review of Accounting Studies (RAST) Editors, in collaboration with the International Accounting Standards Board (IASB), are pleased to announce a preliminary Call for Papers for the 2026 RAST-IASB Conference. The conference, themed "Information for Investors: Trends and Challenges," is scheduled to take place at the University of British Columbia's Sauder School of Business.

We invite submissions with specific interest in the following areas:

- How have changes in information sources and analytical tools over the past several decades affected the way investors from multiple jurisdictions make use of financial statement information? What is the impact of these changes on investors' research processes; and how are investors gathering and using information? To what extent does additional information replace or supplement accounting information?
- What is the impact of greater availability of tagged information on investor decision making? How are investors using tagged data? Are investors broadening the portfolios of companies they follow because of XBRL tagging in financial statements?
- How does the use of accounting information differ between groups of investors, particularly those who are under-researched (including loan providers, bond and active quant investors)? How does accounting shape the behaviour of these different groups in different sectors – large-listed companies vs SMEs (small and medium sized companies)?
- How does accounting information affect the way equity holders exercise their voting rights?
- How can standard setters learn more about and respond to investors' information needs? Which groups of investors are regular users versus marginal users of accounting information?

Submission Details: We will begin accepting papers for this conference starting **January 2026**. More details will be forthcoming.

We look forward to receiving your submissions on investor trends and challenges.