



4th IPSASB Research Forum—Co-Hosted by the CIGAR

Call for Papers

The International Public Sector Accounting Standards Board (IPSASB) has strengthened its connection with the academic community in recent years by holding Research Fora in 2019, 2020 and 2022. The IPSASB has supported its engagement with Calls for Papers, which encourage academic researchers to contribute to standard setting through scholarly papers. The academic outreach activities have allowed participants, both from academia and standard-setting bodies, to discuss specific current and committed projects on the IPSASB’s work program, as well as specific public sector topics identified for research activities.

For both the call for papers and the 4th Research Forum, the IPSASB continues its partnership with the [Comparative International Governmental Accounting Research Network \(CIGAR\)](#). For the 2023 call for papers, the [Association of Chartered Certified Accountants \(ACCA\)](#) has also partnered with the IPSASB and will fund the grant for a sustainability focused paper. These activities are coordinated through the [Academic Advisory Group](#), which includes global independent scholars, as well as the IPSASB members with academic backgrounds.

In preparation of the 4th Research Forum, which will be co-hosted by CIGAR at its June 2024 workshop, the following call for papers seeks scholarly contributions from the academic community.

The IPSASB is offering grants of USD 2,000 for selected scholarly papers submitted on each of the topics below (up to six grants available in total, with one of the Research Area 2 grants to be funded by the ACCA). The IPSASB may select additional topics under each Research Area depending on the focus of the proposed research and its relevance to the IPSASB’s current and future work program and initiatives ([Appendix A](#) provides further information on each topic):

Research Area 1: Research on Practical IPSAS Implementation Challenges, specific topics of interest to IPSASB include:

- Natural Resources – Research Related to the Challenges and Practical Approaches Applied when Recognizing and Measuring Natural Resources in Public Sector Financial Reporting.
- Presentation of Financial Statements – Comparative Research of Reporting Models Applied by Jurisdictions in the Public Sector.

Research Area 2: Sustainability Reporting Focused Research, specific topics of interest to IPSASB include:

- Climate Change and Public Sector Reporting Related to Sustainability – Comparative Research of Climate Disclosure Models Applied by National and Subnational Jurisdictions in the Public Sector.
- Accounting for Biodiversity in the Public Sector – Research on Public Sector Disclosure Issues and how these are practically being addressed.

Research Area 3: Research on Adoption and Implementation of Specific IPSAS (Post Implementation Review of Use of IPSAS), specific topics of interest to IPSASB include:

- IPSAS 31, *Intangible Assets*.
- IPSAS 33, *First-Time Adoption of Accrual Basis IPSAS*.

- IPSAS 42, *Social Benefits*.

[Appendix A](#) provides further information on each topic.

Submission process

As a first step, we invite interested academics to **submit abstracts** by **September 1, 2023** via the IPSASB [Academic Advisory Group website](#) or directly to the [submissions page](#). Abstracts should be:

- One-page summaries of the planned approach to the topic selected by the scholar (or group of scholars). *Abstract of a maximum 2 pages or 1000 words, showing purpose, design/methodology/approach, preliminary findings (if available), originality and contribution.*
- Developed in English (**Only abstracts in English will be considered**); and
- Blinded (please exclude the author's name(s) on the abstract submitted).

The abstracts will be reviewed by the Academic Advisory Group. Decisions on the award of grants will be taken by October 31, 2023. Scholars who wish to submit a paper without receiving a grant are free to do so.

Key dates

- September 1, 2023 – Submission deadline for abstracts;
- October 31, 2023 – Decisions on the award of grants;
- March 15, 2024 – Submission of the full first draft of papers and **payment of the grants, please note grants will be paid after the submission of the full draft of papers**;
- May 15, 2024 – Submission of final papers;
- June 18-21, 2024 – The grant recipients, as well as other scholars, will present the results of their research at the IPSAS Board Meeting; and
- June 2024 – The grant recipients, as well as other scholars, will present the first drafts of their full papers at the 2024 Research Forum in order to receive feedback from fellow academics. Participants in the IPSASB Research Forum are expected to follow the registration procedure for the CIGAR Workshop.

Final papers are invited to be published in *Public Money & Management*, after undergoing a double-blind peer review process, involving one reviewer from CIGAR and one from the IPSASB.¹

¹ Publication is at the discretion of *Public Money & Management* and not guaranteed.

Appendix A – Research Topics

Research Area 1: Research on Practical IPSAS Implementation Challenges, specific topics of interest to IPSASB include:

- Natural Resources – Research Related to the Challenges and Practical Approaches Applied when Recognizing and Measuring Natural Resources in Public Sector Financial Reporting.

Research on this topic should consider proposed public sector financial reporting of natural resources and the impact this enhanced information can provide users of public sector financial statements. Research may consider:

– Elements of an asset. Do natural resources meet the definition elements for an asset as defined in the IPSASB's Conceptual Framework.

– Measurement objective. What should the measurement objective be for natural resources to best serve user needs and be decision useful.

– Measurement of natural resources. Can natural resources be measured, and what challenges are there when measuring natural resources, including any experience, in practice.

– Benefits. What benefits do national jurisdictions observe or perceive related to providing more information through financial reporting on natural resources and whether this supports better decision making.

- Presentation of Financial Statements – Comparative Research of Reporting Models Applied by National Jurisdictions in the Public Sector.

Research on this topic should compare and highlight principles of reporting models that best serve the needs of users of public sector financial statements. This research should compare alternative reporting models applied across various national jurisdictions and identify what aspects of presentation deliver the most benefit and are decision useful to those that use the financial statements.

Research Area 2: Sustainability Reporting Focused Research, specific topics of interest to IPSASB include:

- Climate Change and Public Sector Reporting Related to Sustainability – Comparative Research of Climate Disclosure Models Applied by National and Subnational Jurisdictions in the Public Sector.

Research on this topic should consider current and proposed public sector financial and sustainability reporting related to climate change, including accounting for green activities (including investments and green infrastructure (recognition, measurement, presentation, and disclosure)) by analyzing how public sector entities are currently reporting and/or accounting for such issues in general-purpose financial and/or other sustainability reports. A key finding of this research is to outline the most useful climate information provided in various jurisdictions based on users' needs. Researchers are encouraged to consider how public sector entities consider the needs of a broad range of stakeholders in sustainability reporting, specifically balancing an impact reporting approach with a capital market, investor focused perspective.

- Accounting for Biodiversity in the Public Sector – Research on Public Sector Disclosure Issues and How these are Practically Being Addressed.

Research on this topic should explore the benefits and challenges observed in measuring and disclosing biodiversity in national jurisdictions in the public sector. Research may explore what national jurisdictions are considering when setting guidance, the type of information related to biodiversity that stakeholders find useful, and how reporting on biodiversity of natural assets is serving the public interest.

Research Area 3: Research on Adoption and Implementation of Specific IPSAS (Post Implementation Review of Use of IPSAS), specific topics of interest to IPSASB include:

- IPSAS 31, *Intangible Assets*

This limited-scope research area should address possible necessary modifications to IPSAS 31 to reflect principles developed through the Measurement, Natural Resources, and Heritage projects. Research on this topic should consider practical implementation of IPSAS 31 in the public sector, including the need for additional guidance to help better apply the core principles in the standard in the public sector.

- IPSAS 33, *First-Time Adoption of Accrual Basis IPSASs*

This limited scope research area should address possible changes to clarify IPSAS 33 requirements and guidance, including the many complex accounting policy decisions that public sector entities make when first applying IPSAS. Although the standard is only used once by public sector entities when adopting and implementing accrual-basis IPSAS, the experience, and the experience of its users, have effects long after its initial adoption. Research on this topic should consider the practical challenges and inconsistencies, which have been identified in the application of IPSAS 33.

- IPSAS 42, *Social Benefits*

This limited-scope research area should address possible necessary modifications to IPSAS 42 to reflect the application of the principles in practice since the initial application of the pronouncement since its effective date on January 1, 2023. Research on this topic should consider practical implementation of IPSAS 42 in the public sector, including the need for additional guidance to help better implement the core principles in the standard in the public sector.