



6th 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, 2022, 2024, and 2025. 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 6th Research Forum, the IPSASB continues its partnership with the Comparative International Governmental Accounting Research Network (CIGAR) (<https://www.cigar-network.net/>). 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 for the 6th Research Forum, which will be co-hosted by CIGAR at its June 2026 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). 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 topics for ongoing IPSASB projects, specific topics of interest to IPSASB include:

- Presentation of Financial Statements – Research the use and rationale of public sector financial performance measures presented but not required by IPSAS Standards.
- Interaction with Government Finance Statistics Manual 2014 (GFSM 2014) – Research opportunities to bridge IPSAS Standards and statistical reporting.

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

- Non-Financial Reporting of Natural Resources in the Public Sector (Biodiversity)– Research public sector disclosure issues and how these are practically being addressed.
- Climate-Related Disclosures – Research on user-specific information requirements for climate-related public policy programs.

Research Area 3: Research on currently effective IPSAS for consideration in the IPSASB's future work program, specific topics of interest to IPSASB include:

- IPSAS 2, *Cash Flow Statements*
- IPSAS 18, *Segment Reporting*
- IPSAS 20, *Related Party Disclosures*

- IPSAS 31, *Intangible Assets*
- IPSAS 35, *Consolidated Financial Statements*

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

Submission process

Academics interested in obtaining an IPSASB grant should develop and [submit abstracts](#) by **September 30, 2025** via 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), novelty 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 30, 2025. Scholars who wish to submit a paper without receiving a grant are free to do so.

Key dates

- September 30, 2025 – Submission deadline for abstracts;
- October 30, 2025 – Decisions on the award of grants;
- March 13, 2026 – 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**. Academic Advisory Group will provide feedback on full first draft of papers;
- May 15, 2026 – Submission of final papers;
- June 22–24, 2026 – The grant recipients, as well as other scholars, will present the first drafts of their full papers at the 2025 Research Forum to receive feedback from fellow academics. Participants in the IPSASB Research Forum are expected to follow the registration procedure for the CIGAR Workshop; and
- September 15–18, 2026 – The grant recipients, as well as other scholars, will present the results of their research **in English** at the IPSAS Board Meeting (virtually or in person).

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 topics for ongoing IPSASB projects, specific topics of interest to IPSASB include:

Presentation of Financial Statements – Research the use and rationale of public sector financial performance measures presented but not required by IPSAS Standards. The IPSASB is developing a new IPSAS Standard to replace IPSAS 1, *Presentation of Financial Statements* to improve the communication effectiveness of information reported in public sector financial statements. As part of this project, the IPSASB is considering evolutions in the financial reporting landscape since IPSAS 1 was first published in 2000, including the issuance of IFRS 18, *Presentation of Disclosure in Financial Statements*, which introduced the concept of ‘Management-Defined Performance Measures’. Research on the use of public sector performance measures outside of the financial statements would help the IPSASB understand how and why public sector entities present specific performance measures not specifically required to be presented or disclosed by IPSAS Standards, to provide useful and relevant information for its financial statements users, and support the IPSASB in developing its new IPSAS Standard. This research can explore how public sector entities identify, and calculate performance measures to share insights on the achievement of its service delivery objectives for accountability and decision-making purposes, and consider the degree of prevalence or any trends identified in the research (for example, whether public sector entities providing a specific set of services or delivering certain programs typically provide same or similar performance measures, and whether they are calculated in the same way across entities or jurisdictions).

Interaction With Government Finance Statistics Manual 2014 (GFSM 2014) – Research opportunities for bridging IPSAS Standards and statistical reporting.

Research on this topic should explore ways to bridge financial reporting under IPSAS Standards and statistical reporting under GFSM 2014.

This research could include quantitative or analytical research, comparing countries report information based on IPSAS and GFSM 2014 to see if this provides economic and/or data quality benefits, and how the improvements in information can lead to identifiable benefits (cost savings).

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

Natural Resources Non-Financial Reporting in the Public Sector (Biodiversity) – Research on public sector disclosure issues and how these are practically being addressed.

Research on this topic should explore scoping alternatives for a public sector biodiversity disclosure standard and what the IPSASB should consider in defining the scope to best serve users of the information in the public sector. Research may explore what national jurisdictions are considering when determining what aspects of biodiversity are in scope of its disclosure, the type of information related to biodiversity that stakeholders find useful, and how reporting on biodiversity is serving the public interest. It could also consider how existing international guidance and frameworks, such as TNFD or GRI guidance, may be relevant and adaptable for the public sector, and the potential interaction with evolving statistical reporting frameworks.

Climate-Related Disclosures – Research on User-Specific Information Requirements for Climate-Related Public Policy Programs.

As part of the development of Sustainability Reporting Standards, the IPSASB aims to propose disclosure requirements for public sector entities to report on climate-related public policy programs and their

outcomes that are useful for primary users of general purpose financial reports to support decision-making and accountability. Research on this topic should explore specific information requirements for climate-related public policy programs that should be included in Sustainability Reporting Standards, and consider the distinct information needs of various user groups, such as investors, lenders, citizens, politicians, and civil society organizations. Proposals could employ semi-structured interviews with users, quantitative-based surveys, or roundtable discussions and focus groups in order to address the research question.

Further research could explore real-world examples of how public sector entities currently disclose information related to climate-related public policy programs, identifying best practices, gaps, and areas for standardization.

Research Area 3: Research on currently effective IPSAS for consideration in the IPSASB's future work program, specific topics of interest to IPSASB include:

IPSAS 2, *Cash Flow Statements*

The IPSASB issued IPSAS 2, *Cash Flow Statements*, in 2000. IPSAS 2 was not updated when IAS 7, *Statement of Cash Flows*, was amended in 2016, 2023, and 2024. This limited scope research area should address possible changes to IPSAS 2 to enhance alignment with IAS 7 that will result in better financial information for users. Research should explore challenges public sector entities face in applying the existing guidance in IPSAS 2 in practice, and what changes would result in a more useful standard.

IPSAS 18, *Segment Reporting*

The IPSASB issued IPSAS 18, *Segment Reporting*, in 2002. IPSAS 18 was not updated when IFRS 8, *Operating Segments*, replaced IAS 14, *Segment Reporting*, in 2006. This limited scope research area should address possible changes to IPSAS 18 to enhance alignment with IFRS 8 that will result in better financial information for users. Research should explore challenges public sector entities face in applying the existing guidance in IPSAS 18 in practice, and what changes would result in a more useful standard.

IPSAS 20, *Related Party Disclosures*

The IPSASB issued IPSAS 20, *Related Party Disclosures*, in 2002. IPSAS 20 was not updated when IAS 24, *Related Party Disclosures*, was revised in 2003 and 2009. This limited scope research area should address possible changes to IPSAS 20 to enhance alignment with IAS 24 that will result in better financial information for users. Research should explore challenges public sector entities face in applying the existing guidance in IPSAS 20 in practice, and what changes would result in a more useful standard.

IPSAS 31, *Intangible Assets*

This limited-scope research area should address possible 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 35, *Consolidated Financial Statements*.

This limited scope research area should address possible changes to clarify the requirement in IPSAS 35 to determine whether to consolidate an entity based on 'control'. Research should explore different methods in which control exists in the public sector and potential challenges public sector entities face in applying the control criterion, and whether alternatives exist that better support consolidation in the public sector, or if there are ways to add additional guidance to support the application of the control principle in a public sector context.