2027 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 by holding Research Fora throughout the 2019–2026 period. The Fora are supported by academic researchers who 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 2027 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 IPSASB Academic Advisory Group, which includes global independent scholars, as well as IPSASB members with academic backgrounds.

In preparation for the 2027 Research Forum, which will be co-hosted by CIGAR at its June 2027 Conference in Rome, which will be held on June 25, 2027, 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 two grants funded by partner organizations: ETY Global and the Korean Institute of Public Finance). 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 Financial Reporting Topics:

- Application of Control in the Public Sector – Research the application of the concept of control in the public sector, including implementation experiences, challenges, and consistency across jurisdictions.
- Asset Recognition and Measurement – Research current practices and challenges related to asset recognition and measurement in the public sector, including the application of the cost approach when applying current operational value, determination of discount rates, and valuation in the absence of active markets.

Research Area 2: Research on Sustainability Reporting Topics:

- Adoption and Implementation Challenges – Research the challenges associated with the adoption and implementation of public sector climate-related disclosure, including capacity constraints, cost-benefit considerations, internal coordination, and climate data collection and management.
- Disclosures of Public Policies with Climate-Related Outcomes – Research current practices, challenges, and methodologies for measuring, reporting, and communicating information on public policies with material climate-related outcomes.

Research Area 3: Researching on Emerging Topics:

- Digital Assets, Including Cryptocurrencies – Research the recognition, measurement, valuation, and disclosure of digital assets in the public sector, with a focus on cryptocurrencies, including stablecoins and central bank digital currencies.
- Artificial Intelligence in Accounting and Reporting – Research the risks, opportunities, governance considerations, practical applications, and implications for standard setting arising from the use of artificial intelligence in accounting, financial reporting, auditing, and public sector decision-making.

Appendix A provides further information on each topic.

Submission process

Academics interested in obtaining an IPSASB grant should develop and **submit abstracts** by **September 14, 2026,** via the submission 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 IPSASB Academic Advisory Group. Decisions on the award of grants will be taken by October 30, 2026. Scholars who wish to submit a paper without receiving a grant are free to do so.

Key dates

- September 14, 2026 – Submission deadline for abstracts;
- October 30, 2026 – Decisions on the award of grants;
- March 12, 2027 – 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**. The IPSASB Academic Advisory Group will provide feedback on full first draft of papers;
- May 14, 2027 – Submission of final papers;
- June 25, 2027 – The grant recipients, as well as other scholars, will present their papers at the 2027 IPSASB Research Forum to receive feedback from fellow academics. Participants in the IPSASB Research Forum are expected to follow the registration procedure for the CIGAR Conference; and
- September 14–16, 2027 (tentative) – 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 Financial Reporting Topics

Application of Control in the Public Sector – Research the application of the concept of control in the public sector, including implementation experiences, challenges, and consistency across jurisdictions.

The IPSASB is interested in understanding how the concept of control is being applied, and if not applied, what is applied in its place, in practice across public sector jurisdictions and entities. Research on this topic could explore implementation experiences, challenges in assessing control, consistency in application, and whether additional guidance or alternative approaches may be needed in the public sector.

Research could employ comparative studies across jurisdictions, surveys and interviews with preparers and auditors, case studies of specific consolidation decisions, or analyses of published financial statements and reporting practices.

Asset Recognition and Measurement – Research current practices and challenges related to asset recognition and measurement in the public sector, including the application of the cost approach when applying current operational value, determination of discount rates, and valuation in the absence of active markets.

The IPSASB continues to receive feedback regarding challenges associated with the recognition and measurement of both tangible and intangible assets in the public sector, particularly where the asset is held for operational capacity and an active market is unlikely to exist. Research on this topic could explore current practices and emerging approaches related to the application of replacement cost when applying current operational value, the determination of discount rates, and valuation techniques in the absence of active markets.

Research could include empirical analyses of financial statements, surveys and interviews with valuation specialists and preparers, comparative studies, or case studies examining valuation methodologies in practice.

Research Area 2: Research on Sustainability Reporting Topics:

Adoption and Implementation Challenges – Research the challenges associated with the adoption and implementation of public sector sustainability reporting, including capacity constraints, cost-benefit considerations, internal coordination, and climate data collection and management.

As public sector entities begin to implement sustainability reporting standards, questions have emerged regarding capacity, data availability, and implementation costs. Research on this topic could explore the challenges associated with adopting and implementing climate-related disclosure standards, including organizational readiness, governance arrangements, cost-benefit considerations, and climate-related data collection. Particularly, it could investigate the adequacy of entities' information systems and data infrastructure to support these processes, especially where climate-related information resides in systems that have not historically been linked to financial or reporting systems. This research could further examine how responsibility for climate-related disclosure within an organization is assigned and evolves over time.

Potential methodologies include surveys and interviews with preparers, auditors, and regulators, implementation case studies and analyses of early adoption experiences, and quantitative analysis of sustainability reporting practices across jurisdictions.

Disclosures of Public Policies with Climate-Related Outcomes – Research current practices, challenges, and methodologies for measuring, reporting, and communicating information on public policies with material climate-related outcomes.

The IPSASB aims to develop disclosure requirements for public sector entities to report on public policies with climate-related outcomes that are useful for primary users of general purpose financial reports to support decision-making and accountability. Research on this topic should explore methodologies for measuring and reporting public policies with climate-related outcomes, the challenges of attributing outcomes to public policies and programs, and approaches for identifying and reporting responsibility for those outcomes, particularly where responsibility is shared across multiple public sector entities. Proposals could employ case studies of public sector sustainability reporting practices, surveys and interviews with users and preparers, roundtable discussions and focus groups, or analyses of existing reporting frameworks and disclosures.

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

Research Area 3: Research on Emerging Topics:

Digital Assets, Including Cryptocurrencies – Research the recognition, measurement, valuation, and disclosure of digital assets and cryptocurrencies in the public sector, including stablecoins and central bank digital currencies.

Governments are increasingly managing more complex digital assets and interacting with cryptocurrencies through regulation, taxation, investment activities, law enforcement activities, and digital payment systems. Research on this topic could explore appropriate approaches to the recognition, measurement, valuation, and disclosure of digital assets and cryptocurrencies in the public sector, including stablecoins and central bank digital currencies.

Potential methodologies include comparative analyses of emerging practices across jurisdictions, case studies of public sector entities managing or administering digital assets, empirical analysis of cryptocurrency price volatility and valuation approaches, surveys of preparers and auditors, or conceptual research examining the suitability of existing accounting frameworks for reporting these assets.

Artificial Intelligence in Accounting and Reporting – Research the opportunities, risks, governance considerations, and practical applications of artificial intelligence in accounting, financial reporting, auditing, and public sector decision-making.

Artificial intelligence (AI) has become commonly used to support accounting, financial reporting, auditing, and public-sector decision-making. Research on this topic could explore opportunities, risks, governance considerations, educational implications, practical applications, and impact on standard setting associated with the use of AI in the public sector.

Research could employ surveys and interviews with preparers, auditors, regulators, and users of financial reports, case studies of AI implementation, research examining the impact of AI on professional judgment, quantitative analysis of AI adoption trends and outcomes, or reviews of emerging governance frameworks and practices related to the use of AI.