IPSASB International Public Sector Accounting Standards Board®

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Meeting: International Public Sector Accounting Standards Board

Meeting Date: March 10–13, 2026

Agenda Item 9

IPSASB RESEARCH FORUM

Project summary	To facilitate engagement between the IPSASB and the academic community, and to maximize academic research contributions to inform the development of high-quality IPSAS Standards.	
Meeting objective	To solicit feedback from IPSASB Members regarding research topics for consideration for the 2027 IPSASB Research Forum call for papers.	
Project staff leads	• Emma Tran, Manager • Dave Warren, Deputy Director	
Academic Advisory Group members	• Andreas Bergmann, Chair, *Zurich University of Applied Sciences* • Francesco Capalbo, *University of Molise* • Sandra Cohen, *Athens University of Economics and Business* • Mari Kobayashi, *Waseda Graduate School of Political Science* • Sung-Jin Park, *Yonsei University* • Scott Showalter, *North Carolina State University* • Maria Francesca Sicilia, *University of Bergamo* • Andrew van der Burgh, *University of Pretoria* • Patricia Siqueira Varela, *University of São Paulo*	
	Topic	***Agenda Item***
Essential Documents (Required Reading)	Topics for IPSASB Research Forum	9.A.1
Supporting Documents (Posted Separately on Meeting Page)	Overview of Breakout Groups	9.B.1
Background Information	Overview of the Academic Advisory Group	
	Work Program Consultation	
	2025 Call for Papers	

Prepared by: Emma Tran and Dave Warren (February 2026)

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Topics for IPSASB Research Forum

Purpose

1. To prepare members for breakout group discussions regarding which topics should be included in the Call for Papers.

Context

2. In 2019, the IPSASB established its Academic Advisory Group (AAG) to facilitate more structured relationships between the board and the academic community, and to maximize the contribution the community can make to the development of high-quality IPSAS Standards.

3. To engage with the academic community, the IPSASB has held Research Forums in 2019, 2020, 2022, 2024, and 2025, with the 6th Forum scheduled for June 24th in Valletta, Malta. To target research that will benefit the Board's current and future Work Program, IPSASB staff, in consultation with the Chair of the AAG, develop Call for Papers, which encourages academic researchers to contribute through scholarly papers on topics of relevance to the IPSASB's current and future Work Program.

4. The Call for Papers identifies topics of interest to the IPSASB, to which academics are encouraged to submit abstracts to be reviewed by the AAG to be selected for academic papers to be developed at the IPSASB Research Forum in the following year.

Analysis

5. Historically, the development of the Call for Papers has been a Staff initiative. Since 2019, the predictability of the IPSASB's Work Program, which was filled with major projects, enabled Staff to forecast the research needs of the IPSASB for the following year.

6. For the 2027 Research Forum, the process to identify research topics for the Call for Papers will be enhanced to include input from IPSASB Members, Technical Advisors, and Observers. Seeking broader input is important as determining the IPSASB's research priorities should consider:

   (a) **Work Program Consultation**. The exposure period for the October 2025 Work Program Consultation closes May 4, 2026. Responses will be discussed in June and September and projects are expected to be added to the Work Program in the second half of 2026. New projects often require extensive research to identify the issues that need to be addressed by the IPSASB.

   (b) **Emerging Issues**. The environment in which the Board operates is quickly evolving (artificial intelligence, cryptocurrency, pollutant pricing mechanisms, etc.). An evolving environment may result in standard-setting projects. For the IPSASB to understand whether accounting issues exist, a fundamental understanding of the changes is necessary.

   (c) **New Activities**. The 2024-2028 Strategy allocated IPSASB resources to maintenance activities, i.e., Post Implementation Reviews and IPSASB Application Group, that were not previously prioritized in the IPSASB Work Program. Post Implementation Reviews in particular, require research to identify the challenges faced by stakeholders in applying the IPSAS Standards.

7. To solicit feedback, IPSASB Members, Technical Advisors and Observers will be separated into three breakout groups during this Agenda Item. These breakout groups will be working sessions whereby

Members, Technical Advisors and Observers can discuss research that will best serve the IPSASB in 2027 and beyond.

8. In preparing for these breakout group discussions, Members, Technical Advisors and Observers, should consider:

   (a) **Limited research time available**. The time between when abstracts are selected to be developed into academic papers and the date papers must be submitted is only 6 months.[1]

   (b) **Timing of availability of research results**. Research will be available for the IPSASB to review in Q3 2027. It is important to align research results that will be relevant with the stage of projects on the 2027 Work Program, and/or research needed to begin in the 2029-2033 Strategy period.

   (c) **Categories of topics**. Members will be asked to provide input on the topic categories (financial reporting topics, sustainability topics, Post Implementation Reviews topics, emerging issues topics, etc.). It is helpful to consider categories in the context of the current work program, future work program, and emerging issues.

9. Breakout groups will be operated as follows:

   (a) Breakout group leaders will be identified in advance of the sessions;

   (b) Each group will be supported by IPSASB Staff;

   (c) The limitation of our virtual connection will result in breakout group discussions being closed to the public; and

   (d) The IPSASB will debrief the breakout group discussions in session on the morning of the final day of the IPSASB meeting.

Questions for discussion

10. Breakout Groups will discuss the following questions:

    (a) What **Financial Reporting** related research topics should be prioritized in the next academic Call for Papers?

    (b) What **Sustainability Reporting** related research topics should be prioritized in the next academic Call for Papers?

    (c) What research topics should be prioritized to support the IPSASB's understanding of **Emerging Issues**?

    (d) Are you aware of any organizations that are interested in sponsoring one of the $2000 grants that will be issued for successful abstracts?

    For more details on the breakout groups see Supporting Document 9.B.1.

[1] Authors are notified of selection in early November, and the final draft of the research paper is expected to be submitted early in the following May.

Decision Required

11. No decision required.