Supporting Document 1 – Overview of Breakout Groups

1. At the March 2026 meeting, the IPSASB, Technical Advisors, and Observers will be allocated to a breakout group to discuss what research topics should be prioritized in the next academic Call for Papers. Insights from the breakout groups will be reported back in session to the IPSASB and will be used by staff to develop the Call for Papers to be announced at the June 2026 IPSASB Research Forum.

2. The Agenda Item will be structured as follows:

Agenda Item 9 – IPSASB Research Forum	
Wednesday March 11	
3:30 – 4:00	Presentation by IPSASB Staff, including detailed instructions to breakout groups
4:00 – 5:00	Breakout groups (no public virtual connection) - Members, Technical Advisors, and Observers will be split into three breakout groups
Friday March 13	
9:00 – 10:00	Report back and debrief by IPSASB - Members will discuss breakout group report-backs and provide Staff direction in prioritizing research topics for the Call for Papers

Key Roles

3. The following roles will be assigned prior to the breakout group sessions:

   (a) **Breakout Group Leader**. Each Breakout Group will be moderated by an IPSASB member. The Breakout Group Leader is responsible to facilitate discussions, and work with IPSASB staff to capture the summary of the discussion to be reported back to the Board. The Breakout Group Leader also acts as a participant and is expected to share their views.

   (b) **IPSASB Staff**. Each Breakout Group will be assigned multiple IPSASB Staff to support the discussions. Staff are responsible for recording notes, providing background information as necessary, providing administrative/operational support, and developing a summary of the discussions with the Breakout Group Leader.

   (c) **Breakout Group Participants**. Participants are expected to participate in discussions as they relate to which research topics should be prioritized in the Call for Papers. Participants are asked to consider priorities in advance to maximize contributions.

4. The Breakout Groups are not expected to reach consensus. Potential priorities are to be discussed and then summarized by IPSASB Staff to be reported back to the Board.

5. Breakout Groups will discuss the following questions:

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

This includes projects that are on the current and future work program. Research can include topics related to maintenance of IPSAS Accounting Standards, implementation challenges, including topics and issues for Post Implementation Reviews.

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

This includes projects that are on the current work program, potential future topics, and/or implementation challenges.

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

The environment in which the IPSASB operates is always evolving. Research on current trends may evolve into future project work.

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

In a prior period, the ACCA funded one of the $2000 US Grants as a way to support the research of Climate-related Disclosures. The ACCA took significant interest in the research and promoted their participation at key development points. If your organization or any interested organization would like to sponsor a research grant, please let IPSASB Staff know.