IPSASB International Public Sector Accounting Standards Board®

AGENDA ITEM 9

IPSASB RESEARCH FORUM



IPSASB Meeting – March 2026

Emma Tran, Manager

Dave Warren, Deputy Director

Toronto, Canada

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Academic Advisory Group

Academic Advisory Group (AAG)

- Facilitate relationships between the board and the academic community
- Maximize the contribution the community can make to the development of IPSAS
- 9 members on the AAG

Research Forums

- 6th IPSASB Research Forum to be held in 2026
- Co-hosted by the CIGAR Network



Academic Advisory Group (Members)

- **Andreas Bergmann (Chair)**
  Zurich University of Applied Sciences
- **Francesco Capalbo**
  University of Molise
- **Sandra Cohen (CIGAR)**
  Athens University of Economics and Business
- **Mari Kobayashi (IPSASB)**
  Waseda Graduate School of Political Science
- **Scott Showalter (ex-IPSASB)**
  North Carolina State University
- **Maria Francesca Sicilia (IRSPM)**
  University of Bergamo
- **Patricia Siqueira Varela (ex-IPSASB)**
  University of Sao Paulo
- **Andrew van der Burgh (IPSASB)**
  University of Pretoria
- **Sung-Jin Park (IPSASB)**
  Yonsei University

2019

Naples, Italy

- First Research Forum
- Agreed to process





2020

Oslo-Drammen, Norway

- Four paper developed
- 30 abstracts submitted

2022

Berlin, Germany

- Three paper developed
- 31 abstracts submitted





2024

Udine, Italy

- Four paper developed
- 30 abstracts submitted
- Transitions to annual Forum

2025

Athens, Greece

- Six paper developed
- 19 abstracts submitted





2026

Valletta, Malta

- Six paper selected
- 76 abstracts submitted


2026 IPSASB Research Forum
VALLETTA, MALTA
CAPO CRUDO

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6th IPSASB Research Forum

Where

- Valletta, Malta
  - June 22-24, 2026
  - University of Malta
  - Co-hosted by the CIGAR Network at their 18th Workshop

Submissions

- 6th IPSASB Research Forum
  - 76 abstracts received (19 – 2025)
  - 6 papers selected (6 – 2025)

Topics

- Six papers across three topics
  - Ongoing financial reporting topics
  - Sustainability reporting
  - Research on currently effective IPSAS Standards

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Timeline

Sept 30, 2025

- Submission deadline for abstracts

Oct 30, 2025

- Decisions on the award of grants will be taken

Mar 13, 2026

- Submission of the full first draft of papers

May 15, 2026

- Submit final papers

June 24, 2026

- Papers presented at the 6th IPSASB Research Forum (co-hosted by the CIGAR Network)

Sept 2026

- Papers presented at the IPSASB Meeting


2027 IPSASB Research Forum
CALL FOR PAPERS

Considerations

Research Context

- Work Program Consultation
- Emerging Issues
- New Activities

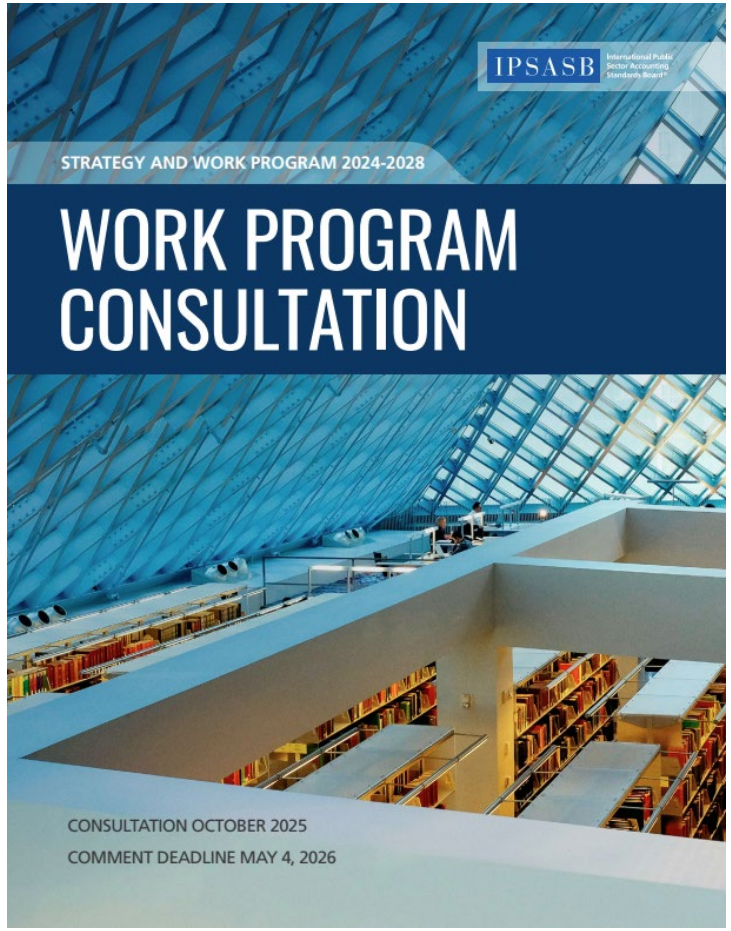
Research Constraints

- Limited research time
- Timing of findings
- Topic categories

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Regional Roundtables

Region	Date	Member Support	Details
MENA Riyadh, Saudi Arabia	October 1, 2025	A. Al-Mehthil	**72 participants** 15 countries 43 organizations
LATAM Santiago, Chile	October 15, 2025	J. Apaza A. Fabiane Teixeira	**64 participants** 19 countries 28 organizations
Forum of Firms Madrid, Spain	October 30, 2025	IPSASB Staff	**16 participants** 13 countries 16 organizations
Africa Johannesburg, South Africa	March 25, 2026	Andrew van der Burgh	-
Asia Virtual	H1 2026	To be determined	-



Preliminary Feedback

Technology and Emerging Issues

- Complex IT Issues – artificial intelligence, cloud computing, software as a service, etc.
- Crypto currency
- Digital assets

Disclosure outside the FS

- Public policy programs (prioritize)
- General sustainability disclosures (IFRS S1)
- Fiscal sustainability
- Social and governance
- Biodiversity

Education and Support Materials

- Measurement education materials (COV)
- Recognition and measurement of public sector assets (heritage, cultural assets, infrastructure)
- Application of IPSASB SRS 1

Post Implementation Reviews

- Segment reporting
- Measurement
- Consolidation
- Impairment
- Intangible assets
- Financial instruments

Call for Papers



Breakout Group Discussion

Breakout Groups

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 - Board room, members room, lunch room - Consensus is not required
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

Questions for Discussion



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



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



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



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

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Breakout Groups

Board Room – Dave Warren / Joao Fonseca						
Andrew van der Burgh (AAG)	*Claudia Beier*	Maik Esser-Müllenbach	*Florian Chatagny*	Gali Slyuzberg	Iheanyi Anyahara	Srinivas Gurazada
Sung-Jin Park (AAG)	Angela Ryan	Dina Attia	*Lindsey Kennimmer*	Timm Klare	Adnan Chughtai	
Karen Sanderson	George Scott	Yun Huang	*Henning Diederichs*	Takeo Fukiya	Lars Ruberg	

Lunch Room – Edwin Ng / Alex Metcalfe						
Yacouba Traore	Gbaguidi Selidji	Mari Kobayashi (AAG)	Mohd Khairudin	Camila Santos		
Rabiu Olowo	Jung Hyuk Yim	Amirul Sufri Bin Mohd Saharudin	Judith Apaza	Elizna van der Westhuizen		

Members' Room – Emma Tran / Ross Smith						
Renee Pichard	Getu Assefa	Iheanyi Anyahara	Baudouin Griton			
Abdullah Al Meththil	Nor Yati Ahmad	Alex Fabiane Teixeira	Fabienne Colignon			



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