IPSASB International Public Sector Accounting Standards Board®

AGENDA ITEM 9

IPSASB RESEARCH FORUM

IPSASB Meeting – March 2026

Toronto, Canada



Agenda Item 9

Call for Papers

- The IPSASB supports its Research Fora with Calls for Papers
- Calls for Papers encourage academic researchers to contribute to standard setting through scholarly papers



Call for Papers



Breakout Group Discussion - debrief

Board Room Group

Research Topics

- **Financial Reporting**

  Existing IPSAS Standards: Digital assets, intangible assets, concessionary leases, culture, guarantees for deposits

- **Sustainability Reporting**

  Existing IPSASB SRS Standards: Collection of climate data

  Connectivity: Long-term fiscal sustainability, performance indicators, early warning system for fiscal sustainability

- **Emerging Issues**

  Technology: Crypto currency, public data resources, artificial intelligence

Lunch Room Group

Research Topics

- **Financial Reporting**

  Measurement: Discount rate practices, valuation of equity investments without active markets, public asset valuation & asset management

  Existing IPSAS Standards: Accounting for electromagnetic spectrum, telecom licenses, software & intangible assets

- **Sustainability Reporting**

  Existing IPSASB SRS Standards: SRS 1 implementation in developing economies; identifying & attributing public policy impacts; public sector risk disclosures;

  Connectivity: Comparing performance reporting & sustainability disclosures, achieving connectivity between sustainability & the FS, Identifying & attributing public policy impacts, Internal coordination models for SR responsibilities

- **Emerging Issues**

  Technology: Artificial intelligence use in reporting and auditing; recognition/measurement of data, accounting for crypto, stablecoins

  Education: Practical value and adoption of RPGs in LATAM; GPFRs and communication to citizens

Members Room Group

Research Topics

- **Financial Reporting**

  Measurement / Consolidation: techniques used in practice vs conceptual bases, control in the public sector

  Natural resources with legal personality; Indigenous perspectives on stewardship and guardianship

  Cultural & heritage asset ownership

- **Sustainability Reporting**

  GPFR linkages, stakeholder perceptions, adoption challenges, service performance reporting

- **Emerging Issues**

  Technology: Cryptocurrency, digital currency, government-backed payment systems, AI risks and opportunities



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