



## Call for Research Proposals: International Auditing and Assurance Standards

ACCA (Association of Chartered Certified Accountants) and the International Association for Accounting Education and Research (IAAER) are pleased to invite research proposals to support the work of the International Auditing and Assurance Standards Board (IAASB). The programme supports academic research directed at informing the IAASB's standard setting activities. Funded projects will be showcased at three events involving representatives from the IAASB as well as renowned researchers specialising in the area of audit and assurance. ACCA, IAASB and IAAER plan to publish a practice-focused briefing report summarising the primary research findings of the programme. Research teams may publish an academic report of their individual findings in the outlet of their choice. Funding for this programme is provided by ACCA.

**Visit [www.iaaer.org/research](http://www.iaaer.org/research) for more information.**

**The deadline for submission of preliminary proposals is 15 September 2009.**

### **Programme Objective**

The call promotes and supports research directed at developing theory and evidence to inform the IAASB's decision process. Proposals addressing: (i) the implications of financial reporting and other trends and developments on auditing, (ii) conceptual aspects of assurance standards, or (iii) international adoption and implementation of International Standards on Auditing (ISAs) are especially welcome. A selection of topics of interest within these three broad issues is provided on the IAAER website.

### **Project Deliverables**

*25 June 2010:* Research designs and preliminary results will be presented at a by-invitation ACCA/IAAER mini-conference held in conjunction with the 16th annual International Symposium on Audit Research (ISAR) in Singapore.

*March / April 2011:* Research teams will present interim research findings in North America either at IAASB's March 2011 public meeting or IAASB's annual meeting with national standard setters in April.

*October 2011:* Final results will be presented at a mini-conference held in Europe (venue to be advised). The final deliverables will focus on highlighting the significance of the findings to standard setters. Representatives of the IAASB will be in attendance.

### **Programme Funding**

Up to five research grants of GB£20,000 equivalent, funded by ACCA, will be awarded under the programme. Proposals are encouraged from research teams whose members are from different regions of the world. All research approaches and paradigms are welcome, whether qualitative or quantitative, including modelling, archival, experimental, surveys, interviews, case studies and field analyses.

### **Submission of Proposals**

All proposals are to be submitted electronically to the Programme Coordinator, at the following email address: [donna.street@notes.udayton.edu](mailto:donna.street@notes.udayton.edu)

Proposal text and supporting materials should be in a single electronic file in either Word or PDF format. Questions about the programme or proposal process should be directed to Donna Street at the above email address.

The Programme Advisory Committee will provide feedback to those researchers addressing issues of particular interest to the IAASB. Revised proposals will be submitted to the Programme Advisory Committee by **15 November 2009**. Grant winners will be announced no later than **5 January 2010**.

### **Programme Advisory Committee**

Members of the Programme Advisory Committee include:

#### **IAASB**

Arnold Schilder, Chair  
Jon Grant, Member  
Susan Jones, Member  
Bill Kinney, Member  
James Gunn, Technical Director

#### **IAAER**

Martin Hoogendoorn, VP Practice  
Donna L. Street, President

#### **ACCA**

Barry Cooper, Council Member and Chair, ACCA Research Committee  
David York, Head of Auditing Practise  
Caroline Oades, Head of Research