

IAAER KPMG RESEARCH GRANT PROGRAM

IAAER and KPMG are devoted to sponsoring research that “informs the IASB decision process.”

ROUND 1: Reporting Financial Performance

Round 1 of our joint program focused on Reporting Financial Performance and provided funding for five outstanding projects. In addition to receiving funding from KPMG, each team benefited from feedback provided by standard setters and leading scholars at four project events. The project deliverables were held at IAAER’s September 2005 International Research Conference for Accounting Educators in Bordeaux, France; at IAAER’s March 2006 workshop in New York City; at the August 2006 meeting of the American Accounting Association held in Washington, DC; and at the November 2006 IAAER World Congress of Accounting Educators held in Istanbul.

The following research teams participated in Round 1:

Guochang Zhang, and Peter Chen

How Do Financial-Statement Data Inform Investors about Changes in Equity Value? Modeling and Empirically Testing the Relation between Operating Performance and Market Performance

Ann Tarca, Philip Brown, Phil Hancock, David Woodliff, Michael Bradbury, and Tony Van Zijl

Identifying Decision Useful Information With the Matrix Format Income Statement

Jan Barton, Bowe Hansen, Grace Pownall

What Performance Measure Attributes do Investors Value the Most?

Kimberly J. Smith and Denise A. Jones

The Dynamic Effects of Other Comprehensive Income

Leslie Hodder, Patrick E. Hopkins, and David A. Wood

Disintegrated Performance Reporting

Members of the IAAER KPMG Research Grant Program Committee include:

Mary E. Barth

IASB Board Member and
Atholl McBean Professor of Accounting, Stanford University

Timothy B. Bell

Director, Assurance Research, KPMG
International’s Audit & Advisory Services Center

Katherine Schipper

Thomas Keller Professor of Business Administration
Duke University

Donna L. Street (Program Coordinator)

IAAER President and
Mahrt Chair in Accounting, University of Dayton