



AASB Academic Research Report – As at 29 November 2019

This report provides information on the status of ongoing and completed academic research completed for the Australian Accounting Standards Board (AASB)

RECENTLY COMPLETED				
Research Title	Research Team	AASB Project	Status	Other info
The AASB and AUASB perspective Climate-related Risk and Financial Statements: Implications for Regulators, Preparers, Auditors and Users	Ao Li (AASB), Marina Michaelides (AUASB), Meina Rose (AASB) and Mukesh Garg (AASB)	Practice Statement 2 Climate change	Complete and published in Australian Accounting Review	
Special issue: Australian Accounting Standards Board Research Forum	Kris Peach and Mukesh Garg	Research Forum 2016 and 2017	Complete and published in Accounting and Finance	
AASB and AUASB Stakeholder Satisfaction Research Survey	AASB staff and Colmar Brunton	AASB Performance	2019 feedback completed	
AASB Research Report 11 <i>Review of Special Purpose Financial Statements: Large and Medium-Sized Australian Charities</i>	Yitang (Jenny) Yang, UNSW	Australian Financial Reporting Framework - NFP	Completed and published on AASB website	
AASB Research Report 12 <i>Financial Reporting Practices of For-Profit Entities Lodging Special Purpose Financial Statements</i>	Brad Potter (UoM) George Tanewski (Deakin)	Australian Financial Reporting Framework – For Profit	Completed and published on AASB website	

IN PROGRESS				
Research Title	Research Team	AASB Project	Status	Other info
Recognition vs. Disclosure: Post IFRS treatment of intangibles under AASB138	Baljit Sidhu (University of Sydney)	Intangible Assets	Funding recently granted – in data collection stage	
Financial Reporting by Non-Corporate or Small Entities	Sue Wright (University of Technology, Sydney), Karen Handley (University of Newcastle) and Jeremy Niass (University of Newcastle)	Not-for-profit reporting framework	Under revision after receiving review comments from AASB. The final report expected by February 2020	

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Service Performance Reporting for Private Not-For-Profits	Elka Johansson, Peter Carey, George Tanewski and Iliyas Yusoff (all from Deakin University)	Service Performance Reporting	Under revision after receiving review comments from AASB. The final report expected by February 2020	
Reporting on supply chain key performance indicators in annual reports	Lyndie Bayne (UWA), Juliana Ng, Marvin wee (ANU)	Thought leadership, potentially Management Commentary	Presented at AASB Research Forum 2019	Academics now revising for publication in journal
Standardising the reporting of service performance information in Australia: An in-depth study of the not-for-profit user and preparer communities	Richard Pucci, Matthew Hall, Paul Thambar, Damien Lambert (Monash)	Service Performance Reporting	Presented at AASB Research Forum 2019	Academics now revising for publication in journal
In our interest: Australia's contribution to extractive industries accounting	Corinne Cortese, Millicent Chang, Lee Moerman (UoW)	Extractive Activities	Presented at AASB Research Forum 2019	Academics now revising for publication in journal

PAST RESEARCH				
Research Title	Research Team	AASB Project	Status	Other info
AASB Research Report 8 <i>Literature Review: Remuneration Reporting</i>	Warrick Van Zyl (UWA) Marvin Wee (UWA)	Remuneration Reporting	Completed and published on AASB website	Benchmarking of international practices needed as next step to project
Financial Reporting by Private Companies in Australia: Current Practice and Opportunities for Research	Brad Potter (UoM), George Tanewski (Deakin University) and Sue Wright (UoN)	Australian Financial Reporting Framework	Completed and published in Accounting and Finance	AASB Research Forum 2016
Not-for-profit & Public Sector Reporting Research Horizons: Moving the Bar in the Right Direction	David Gilchrist (Curtin) and Roger Simnett (UNSW)	Australian Financial Reporting Framework	Completed and published in Accounting and Finance	AASB Research Forum 2016
Accounting for financial instruments with characteristics of debt and equity: Finding a way forward	Neil Fargher (ANU), Baljit Sidhu (UNSW), Ann Tarca and Warrick van Zyl (UWA).	Financial Instruments with Characteristics of Equity	Completed and published in Accounting and Finance	AASB Research Forum 2016



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Is financial reporting still an effective tool for equity investors in Australia?	Michael Davern, Nikole Gyles, Professor Matthew Pinnuck, (UoM), Dean Hanlon (Monash)	Australian Financial Reporting Framework	Completed and published in Abacus	AASB Research Forum 2017 Presented to IASB's Accounting Standards Advisory Forum
Recognition, measurement and disclosure of intangibles	Reza Monem, (Griffith); Asheq Raman, Humayan Kabir, (AUT)	Intangible Assets	In review for publication in <i>Accounting and Finance</i>	AASB Research Forum 2017
The communication of accounting information in summary financial reports	Tom Scott, (AUT); Michael Bradbury (Massey); Pei-Chi (Kelly) Hsiao, (UOA)	Summary Financial Statements	Completed and published in Accounting and Finance	AASB Research Forum 2017
AASB Research Report 9: <i>Perspectives on IAS 36: a case for standard setting activity</i>	Moana Overton Emily Fox (Deloitte)	Goodwill and Impairment	Complete and published on AASB website	