Improving Financial Reporting Conference Series and Call for Proposals Journal of Financial Reporting

Submission Deadline, May 18, 2022 Presentations: September, 2022

SUMMARY

The *Journal of Financial Reporting* is pleased to announce a new Conference Series and an associated call for proposals intended to encourage scholarship that will help improve financial reporting, and ideally inform the Financial Accounting Standards Board's (FASB) agenda and standard setting activities, as well as contribute to the financial reporting literature.

In June 2021, the FASB issued an <u>Invitation To Comment (ITC)</u>: <u>Agenda Consultation</u> to solicit feedback about the financial reporting topics that the Board should consider adding to its future agenda. The ITC highlights many possible agenda topics involving disaggregation, emerging areas, complexity, and the standard-setting process that offer promising opportunities for research. Comment letters received in response to the ITC are available on the FASB website <u>here</u>.

JFR will host four conference sessions related to the ITC and JFR's associated Call for Proposals (see the <u>JFR website</u> for information on how to register):

- The November 4, 2021 session (2-3pm) will feature FASB Board member, Christine Botosan, and FASB Post-Doctoral Fellow, Tanya Paul. Christine and Tanya will provide an overview of the ITC, the activities leading up to its issuance and the FASB's agenda setting process, and answer questions from the audience.
- The November 12, 2021 session (2-3pm) will feature a panel of JFR editors, a leading researcher on standard setting, and Christine Botosan, who will provide an overview of the goals for the series and discuss strategies for research.
- The January, 27, 2022 session (2-3pm) will feature FASB Staff, who will summarize the feedback received from stakeholders in response to the ITC, and answer participant questions.
- The September, 2022 session (date TBD) will feature authors of successful submissions to the JFR Call for Proposals described below.

CALL FOR PROPOSALS

JFR editors encourage authors who have potential topics that relate to the areas included in the ITC to submit a **short** (e.g., 1-3 page) proposal summarizing their intended content. Promising approaches would include, but not be limited to:

- Literature reviews, "thought pieces", historical analyses, and qualitative analyses.
- Empirical analyses based on archival, experimental, survey, interview, or field data.
- Pre-approved re-examinations, as described in JFR's prior call for proposals.

• Studies that offer descriptive insights or "no-results" findings, without causal claims.

Authors are also welcome to submit drafts of completed manuscripts, along with a cover letter indicating their planned revisions to align their work with the goals of the conference.

SUBMISSION DETAILS

Proposals and questions should be sent by email to Robert Bloomfield (<u>bloomfield@cornell.edu</u>), Nerissa Brown (<u>nerissab@illinois.edu</u>) or Brian White (<u>Brian.White@mccombs.utexas.edu</u>). Each proposal will be shared with FASB staff so they can offer thoughts and reactions that might be of interest to authors. The deadline for submissions is May 18, 2022. We encourage early submission for those who seek input from FASB staff.

Proposals will be evaluated for suitability for presentation at the September Conference Session, and for an invitation to submit a completed manuscript through JFR's pre-approved proposals editorial process. Proposals not accepted for Conference presentation may still be invited to submit a completed manuscript. An invitation to submit will be considered sufficient evidence of potential contribution. Manuscripts will be evaluated primarily on the basis of accuracy, exposition, and fulfilment of the promises implied by the proposal. Acceptance will not be conditional on ultimate findings. Otherwise, editorial processes are as described here.

Robert Bloomfield, Henry Friedman, Alan Jagolinzer, and Clare Wang, JFR Editors Nerissa Brown and Brian White, Guest Editors