

Research Funding Competition

Irish Accounting & Finance Association and
the Irish Auditing and Accounting Supervisory Authority

Terms and Conditions 2024



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2024 Research Funding Competition

The Irish Accounting & Finance Association (IAFA) and the Irish Auditing & Accounting Supervisory Authority (IAASA) are delighted to announce a joint research funding competition to support and advance research projects for IAFA members. Applications from researchers within all accounting and finance disciplines are welcome. Projects that can demonstrate relevance to policy-makers, standard-setters, regulators, as well as the academic community, professional advisors and business owners are particularly welcome. Research projects with a specific focus on the following areas are encouraged:

Sustainability in Accounting Education (AE) – topics such as:

- Integrating sustainability and related Sustainable Development Goals (SDGs) in AE.
- Innovative pedagogies and teaching & learning initiatives to embed sustainability in AE.
- Developing student competencies/skills in sustainability to meet societal needs.
- Implementation challenges and opportunities in teaching, learning and assessment for sustainability in AE.

Sustainability Reporting - topics such as:

- Implementation challenges and opportunities: Examining the challenges and opportunities associated with the adoption of European Sustainability Reporting Standards.
- Risks and mitigations in reporting processes: Identifying risks inherent in sustainability reporting processes and proposing effective mitigation strategies.
- Integration of double materiality: Investigating how reporting entities are integrating double materiality into their reporting practices.

Sustainability Assurance - topics such as:

- Measurement of sustainability assurance quality: Proposing innovative methodologies and assessing the impact of sustainability assurance on stakeholder decision-making.
- Implications for assurance providers: Investigating how the landscape of sustainability assurance shapes the skill sets and competencies needed by assurance providers.
- Innovation and continuous improvement: Exploring opportunities for enhancing sustainability assurance practices.

Audit Quality - topics such as:

- Defining audit quality: Exploring the multifaceted aspects of audit quality and understanding how users define it.
- Measurement of audit quality: Developing accurate proxies for audit quality and investigating their effectiveness.
- Implications of audit quality on stakeholder decision-making: Examining the impact of audit quality on stakeholders' perceptions and behaviours.

Awards are subject to a maximum of €5,000 per application. IAFA and IAASA will jointly fund up to €20,000 for applications deemed of sufficient quality from applicants who meet the terms and conditions of application.

Terms and conditions:

- The competition is open to IAFA members; non-members wishing to apply can contact IAFA to become a member. See: <https://iafa.ie/>
- Individual applications, joint applications from researchers within the same institution, and joint applications between two or more researchers from two or more separate institutions, are welcome.
- Each application should clearly identify a single Principal Investigator (PI), who is a staff member in an institution of higher education on the Island of Ireland. Applicants cannot act as PI on more than one application.
- Members who are currently registered on a PhD programme cannot act as a PI, but can be part of a joint application where another applicant acts as PI.
- Applicants must not have received funding for their research project from elsewhere.
- Examples of qualifying expenditure include; data collection (including associated travel costs); transcription costs; attendance at research seminars/conferences/workshops; specialist training not available within your institution; journal submission fees; and other clearly identifiable project costs.
- The cost of computers/laptops, books, or software, which is normally covered under institutional licences, will not be supported. Institutional overheads will not be covered.
- Awardees can claim approved expenditure on an annual basis and must claim all expenditure within three years from the award date. Approved expenditure will be reimbursed by submission of appropriately documented and receipted expenditure claims to the IAFA Treasurer.
- Proposed projects can be between one and three years in duration.
- Awardees are required to prepare a final project report on the findings of their study and present it to the Board of IAASA within six months of completion of the project. For projects of greater than one year an interim report is to be presented within 18-months of the start date.
- Awardees are required to present the results of their study in a paper at an IAFA Conference within one year from the project completion date.
- Award recipients who benefit are required to explicitly acknowledge the support of IAFA and IAASA in their research project outputs.
- Applications will be adjudicated by an independent panel of IAFA and IAASA members.
- Applications are to be submitted using the following MSForms link:
<https://forms.office.com/e/xqA1X6qd92>
- Informal enquiries can be emailed to michael.hayden@mu.ie

Key Dates:

- Applications are now open with a closing date of 30th September 2024.
- Awards will be announced at a conference on 'Integrating Sustainability Reporting and Assurance into Accounting Education' jointly hosted by IAFA and IAASA on 1st November 2024.