

IASB Research Forum 2025

in partnership with Accounting Horizons
and Paderborn University

Paderborn University

06-07 November 2025



SFB/Transregio 266

ACCOUNTING FOR
TRANSPARENCY



PADERBORN
UNIVERSITY



Venue & Parking

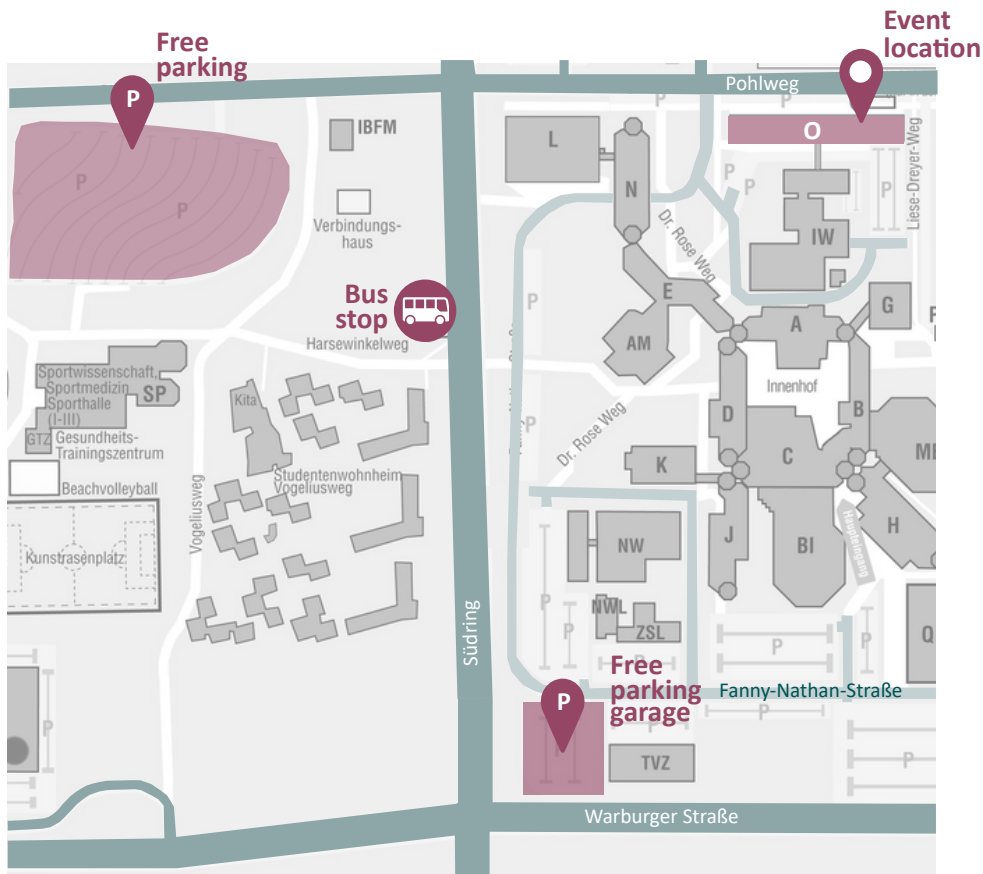


WHERE TO GO AND WHERE TO PARK

The Forum will take place on the **Paderborn University Campus, Building O, room O1 (ground floor)**:

Pohlweg 51
33098 Paderborn
Germany

The map below shows key locations relevant to the IASB Research Forum. **Free public parking** is available around Building O and at the University sport centre (Pohlweg 105). There is also a **free parking garage** on Fanny-Nathan-Straße.



Program

THURSDAY

6 November



08:45-09:00 **Welcome** Room O1

Florian Esterer, IASB Member
Jenny Tucker, Accounting Horizons
Urska Kosi, Paderborn University, Germany

09:00-11:00 **PAPER SESSION 1** Room O1
INTANGIBLE ASSETS

Moderator: Anne McGeachin, IASB Technical Staff

PAPER 1
Discretionary impairments of
finite and indefinite intangible
assets

Presenter
Alexander Liss,
KU Leuven, Belgium

Discussant 1 (academic):
Ionela Andreicovici,
IE Business School, Spain

Discussant 2 (standard-setter):
Seema Jamil O'Neill,
Technical Director at
UK Endorsement Board (UKEB)

PAPER 2
Recognising non-compete
clauses as intangible assets:
A step towards putting human
capital on the balance sheet

Presenter
Tom Scott,
University of Auckland,
New Zealand

Discussant 1 (academic):
Philip Joos,
Tilburg University,
the Netherlands

Discussant 2 (standard-setter):
Ana Simpson,
IASB Technical Staff

11:00-11:30 **COFFEE BREAK**

11:30-13:30 **PAPER SESSION 2** Room O1
IFRS 17 AND AMENDMENTS TO STANDARDS

Moderator: Urska Kosi, Paderborn University, Germany

PAPER 3
Making sense of the IFRS 17
transition effects

Presenter
Merjona Lamaj,
Vienna University of Economics
and Business, Austria

Discussant 1 (academic):
Holger Daske,
University of Mannheim, Germany

Discussant 2 (standard-setter):
Anne McGeachin,
IASB Technical Staff

PAPER 4

How did IFRSs evolve over time?
A study of amendments to IFRSs

Presenter

Humayun Kabir,
Auckland University of
Technology, New Zealand

Discussant 1 (academic):

Xi Li,
London School of Economics, UK

Discussant 2 (standard-setter):

Andreas Barckow,
IASB Chair

13:30-14:30 LUNCH

14:30-16:30 PAPER SESSION 3 CURRENT AND POTENTIAL TOPICS

Room O1

Moderator: Jenny Tucker, Accounting Horizons

PAPER 5

How does reporting complexity
in the statement of cash flows
affect the decision usefulness of
cash flow information?

Presenter

Raquel Wille Sarquis,
University of São Paulo, Brazil

Discussant 1 (academic):

Mark Clatworthy,
University of Bristol, UK

Discussant 2 (standard-setter):

Christine Botosan,
FASB Member

PAPER 6

When the pieces move:
Do financial analysts pick up on
segment reporting reshuffling?

Presenter

Louis Mangeney,
IESEG School of Management,
France

Discussant 1 (academic):

Patrick Vorst,
Maastricht University,
the Netherlands

Discussant 2 (standard-setter):

Florian Esterer,
IASB Member

18:30-21:30 DINNER (event starting at 18:30 with meal at 19:00)

Pre-dinner remarks: Andreas Barckow, IASB Chair

Bobberts
Restaurant

Location:

Bobberts Restaurant
Neuer Platz 3
33098 Paderborn

Program

Friday

7 November



09:00-11:00

PAPER SESSION 4
IFRS EFFECTS AND RESEARCH

Room O1

Moderator: Ana Simpson, IASB Technical Staff

PAPER 7

Comprehensive review of IFRS research: A text mining-based approach

Presenter

Dante Viana, Jr.,
ISEG, University of Lisbon,
Portugal

Discussant 1 (academic):

Jan Seitz,
LMU Munich School
of Management, Germany

Discussant 2 (standard-setter):

Ann Tarca,
former IASB Member

PAPER 8

IFRS adoption and capital flows sensitivity to global uncertainty in Latin America

Presenter

Verônica de Fátima Santana,
FECAP University Center,
São Paulo, Brazil

Discussant 1 (academic):

Thorsten Sellhorn,
LMU Munich School
of Management, Germany

Discussant 2 (standard-setter):

Sébastien Harushimana,
Financial Reporting Technical
Expert Group Chair at EFRAG

11:00-11:30

COFFEE BREAK

11:30-13:00

PRACTITIONER VIEWS
COST-BENEFIT ASSESSMENTS OF
ACCOUNTING STANDARDS

Room O1

UKEB

Seema Jamil-O'Neill

EFRAG

Kathrin Schöne

13:00-14:00

LUNCH

14:00-15:30

PANEL SESSION

Room O1

**COST-BENEFIT EVALUATION IN
ACCOUNTING STANDARD SETTING**

Moderator: Katherine Schipper, Duke University, US

PANELLISTS

Andreas Barckow
IASB Chair

Holger Daske
University of Mannheim, Germany

Sébastien Harushimana
EFRAG

Matthias Meitner
Valuesque, Germany

15:30-15:45

CONCLUDING REMARKS

Room O1

Florian Esterer, IASB Member
Jenny Tucker, Accounting Horizons
Urska Kosi, Paderborn University, Germany

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