



IKATAN AKUNTAN INDONESIA
Institute of Indonesia Chartered Accountants



IAAER
INTERNATIONAL ASSOCIATION FOR
ACCOUNTING EDUCATION & RESEARCH



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KEMENTERIAN
PENDIDIKAN DAN KEBUDAYAAN
World Class Professor Program 2020

IMPACTFUL RESEARCH INFORMING & ACCOUNTING AUDITING STANDARD SETTING



FRIDAY **30** Oct
2020

08:00–11:30 AM
(GMT/UTC+07:00, Hanoi, Bangkok, Jakarta)



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Impactful Research

What are the journals and standard setters looking for?

Elvia R Shauki



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Where do we start - IASB Work Plan

Current Projects:

1. Request for Information (RFI);
2. Maintenance Projects;
3. Research Projects;
4. Other Projects;
5. Research Papers;
6. Discussion Papers;
7. Exposure Drafts (ED); and
8. Standard Setting Projects.

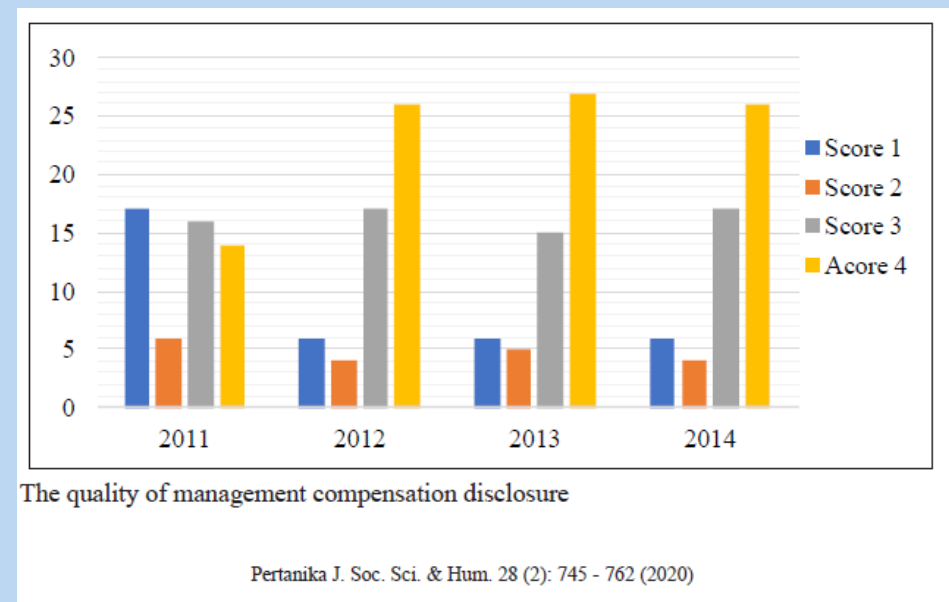
1. MP - 2019 Comprehensive Review of the IFRS for SME Standards;
2. MP - Accounting Policies and Accounting Estimates (Amendment to IAS 8);
3. Business Combinations under Common Control (BCUCC);
4. Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12);
5. Disclosure Initiative—Accounting Policies;
6. Disclosure Initiative—Subsidiaries that are SMEs;
7. Disclosure Initiative—Targeted Standards-level Review of Disclosures;
8. Extractive Activities;
9. RP - Financial Instruments with Characteristics of Equity;
10. Discussion Paper and comment letters: Business Combinations—Disclosures, Goodwill and Impairment
11. Goodwill and Impairment; and
12. Availability of a Refund (Amendments to IFRIC 14), Pension Benefits that Depend on Asset Returns, Dynamic Risk Management).

What do you think to move forward? How about Impacts of Global Pandemic COVID-19?

1. Findings are more than just confirming that the reporting entities have applied the standards well or not, it needs to be more critical;
2. Primary or Secondary Data?
3. A Rich Quantitative, Qualitative (Text-Based), or Mixed-Method Data?
4. Unique Measurements;
5. Innovative Design, Research Instruments, and Analysis;
6. Strong presence of a theory (try to avoid saturated theories, i.e., agency theory);
7. Contribute to the debate and provide inputs to the standard setters.

Riset Seperti Apa Yang Dibutuhkan oleh Dewan Standar di Indonesia? – Perspektif ETW

- Data Historis dan juga perspektif masa depan (dampak potensial)
- Mempertimbangkan beragam pandangan pemangku kepentingan
- Bagaimana (dan mengapa) pilihan pilihan akuntansi dibuat oleh manajemen puncak



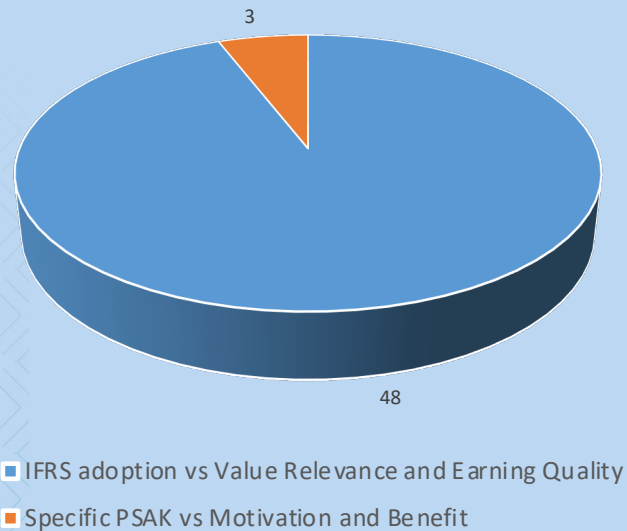
Apa yang dapat dilakukan oleh para akademisi untuk membantu Dewan Standar?

- Draft Exposure terbit lebih awal sehingga memberikan banyak waktu akademisi untuk mendiskusikan di kampus dan memberikan masukan.
- Dosen-2 Akuntansi juga banyak yang memiliki KJA dan KAP sehingga mampu memberikan perspektif dari praktisi.
- Diperlukan forum diskusi antara Dewan Standar dan Akademisi yang lebih dekat dan hangat.

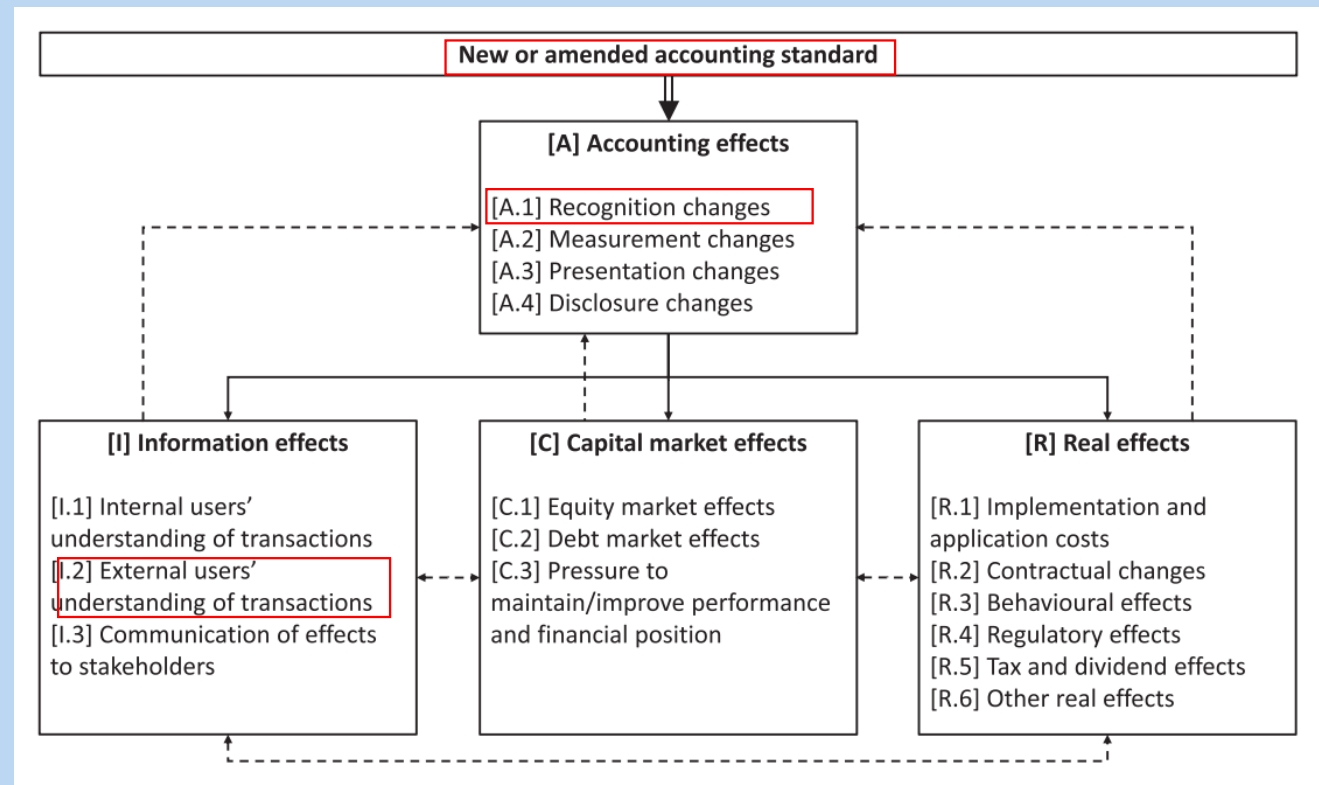
*Hatur Nuhun...
Terima Kasih*

At Glance from the Academic Research

Scopus
title, abstract, KW: IFRS AND Indonesia
2013-2020



The proposed framework to analyze the various effects of accounting standards



Napier & Stadler (2020)

Example:

How forward-looking information should be reflected in financial statements?

Recognition vs Disclosure

Users' Valuation

RESEARCH QUESTION:

Whether the accelerated recognition of relevant and unbiased forward-looking loss estimates **COULD IMPAIR** the decision-usefulness of financial statements?

PSAK 71

*The shift from the **incurred loss** to the **expected loss** provides a convenient setting to investigate the research question.*

Constant financial assets at increased default risk and increased financial assets at constant default risk would result in additional allowances.

PSAK 72

PSAK 73



Terima Kasih