



מכון קסיירר למחקר בחשבונאות

Joseph Kassierer Institute for Research in Accounting

קול קורא למחקרים בחשבונאות  
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## Call for Research Proposals – March 2024

**The Kassierer Institute for Accounting Research invites researchers to submit proposals for research in the broad area of Accounting.**

The Kassierer Institute for Accounting Research strives to strengthen the academic knowledge in the field of Accounting. As part of this activity, the Institute encourages academic research concerning broad aspects of Accounting. Our aim is to support theoretical, empirical archival, field and experimental academic research that may impact practices and policies for accounting measurement, standard setting, financial reporting, corporate governance, cost management, auditing practices, taxation, and more.

We encourage the submission of proposals addressing diverse accounting topics, such as valuation, accounting quality, analysts/intermediaries, equity markets, debt markets, banking, fin-tech, private firms, corporate social responsibility, sustainability reporting, disclosure, auditing, and tax.

We welcome research proposals in various disciplines (e.g., accounting, finance, strategy, economics, psychology etc.), and various research methodologies (theoretical, empirical, surveys, field studies and experiments).

Possible research topics may include the following (but are not restricted to these areas):

- The impact of new accounting information on the value of equity and debt securities.
- The impact of interest rate changes on corporate profits.
- The impact of cost structure on corporate decisions.
- The link between corporate governance quality and profitability.
- ESG policy – Is it profitable?
- The composition of the Board of Directors: Does it matter?
- Measures of audit quality.

- Asset/liability management in banks.
- The impact of new regulation on corporate behavior.
- What is the effect of a “going concern” remark?
- Expensing versus capitalization of R&D and software Expenditures.
- The impact of new tax rules on corporate actions.
- Does the Cash Flow Statement provide useful information beyond accrual accounting?
- Are provisions recorded on a timely manner?
- The measurement of the cost of capital: Is beta enough?
- Do accrual and post-earnings announcement drift anomalies exist in Israel?
- Quarterly versus Semi-annual reporting: Does it matter for valuation?

A research proposal should be an original work that has not been submitted for publication elsewhere. Each accepted project will be funded up to a maximum amount of 20,000 NIS (about \$6,000 USD). At least one of the researchers should be a faculty member at an academic institution in Israel. Research proposals will be reviewed by a committee to assess originality, research depth and relevance to our themes and topics.

The Proposal should be written in English and include the following:

- Research title
- Name(s) of researcher(s) and academic affiliations
- Abstract
- Description of the research topic
- Description of the research design and method
- Description of data and its sources
- Expected contribution
- Preliminary results (or descriptive statistics)
- Milestones and schedule.

Time Table:

1. Submission of research proposals until May 31, 2024
2. Completion of paper until March 31, 2025
3. Presentation of the paper at an academic conference at Tel Aviv University

Please send your proposal accompanied by CVs of the researchers to:  
[eliamir@tauex.tau.ac.il](mailto:eliamir@tauex.tau.ac.il)

Prof. Eli Amir (Head of the Kassirer Institute of Accounting Research)