

Project:	Research Centre	Meeting:	AASB February 2026 (M218)
Topic:	Research updates	Agenda Item:	7.1
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Objectives of this paper

- 1 The objective of this agenda item is to provide the Board with **updates** on the key AASB Research Centre activities.

Attachments

- Agenda Paper 7.2 2025 AASB Research Forum Delegate Survey Responses [Board Only]
- Agenda Paper 7.3 2025 AASB Research Forum Post-event Report [Board Only]

Structure

- 2 This paper is structured as follows:
 - (a) Background (paragraph [3](#));
 - (b) 2025 AASB Research Forum (paragraphs [4-15](#)); and
 - (c) AASB SSRN Working Papers (paragraph [16](#)).

Background

- 3 This paper provides an overview of research activities that have taken place since the Board received updates in the December 2025 meeting. Alongside the research-related work in other pertinent agenda papers concerning standard-setting work, this paper provides a summary of activities recently completed or scheduled for the near future.

2025 AASB Research Forum

- 4 The 2025 AASB Research Forum was held from 17–19 November 2025 in Melbourne, bringing together researchers, practitioners, regulators and other stakeholders to discuss current developments in accounting research, sustainability reporting, and applied research supporting standard-setting. Over 400 participants from 19 countries registered for the event, demonstrating continued strong engagement across sectors and regions.

5 The 2025 program comprised three consecutive events:

- AASB Research Forum;
- Sustainability Research Forum; and
- Applied Research – Shaping Standard Setting.

These sessions provided an opportunity for exchange between academia and practice, and for exploring key trends affecting the accounting and reporting landscape.

6 A total of 411 participants registered across the three days of the Forum. Participation statistics are set out in Tables 1 and 2 below:

Table 1: Virtual Attendance

Day	Registered	Attended
Day 1: AASB Research Forum	172	113
Day 2: Sustainability Research Forum	166	106
Day 3: Applied Research Forum	170	137

Table 2: In person Attendance

Day	Registered	Estimated Attended
Day 1: AASB Research Forum	132	95
Day 2: Sustainability Research Forum	171	124
Day 3: Applied Research Forum	99	61

7 Participants represented 19 countries, with the largest proportion coming from Australia (309 participants). Table 3 below summarises the geographic distribution.

Country	Participants
Australia	309
Philippines	51
New Zealand	10
Ghana	5
South Korea	4
Indonesia	3
United States	3
India	2
Turkey	2

Country	Participants
Brazil, China, Fiji, Hong Long, Lao PDR, Papua New Guinea, Pitcairn, Singapore, United Kingdom and Vietnam	1 each

8 Across the three days, the Forum delivered:

- 4 keynote speakers;
- 10 research sessions; and
- 12 panel discussions and Q&A session.

The Forum continued its use of Pigeonhole Live to support audience Q&A, receiving 167 questions from 351 participants.

9 A total of 44 delegate survey responses were received. Overall feedback was highly positive, with:

- Overall experience rating of 4.7/5;
- 75% rating research presentations as highly satisfactory;
- Over 79% rating panel discussions highly satisfactory;
- Over 70% rating Q&A sessions highly satisfactory;
- 100% confirming the Forum met their expectations; and
- 97.73% indicating they would recommend the Forum to colleagues.

10 The top three factors attracting participants were:

- Relevance of research topics (95.45%);
- Professional development opportunities (70.45%); and
- Expertise of panellists (59.09%).

11 Delegates found the following aspects most valuable:

- Insights from expert speakers and panellists;
- The combination of academic research and practitioner perspectives;
- Networking opportunities;
- Sustainability reporting updates and scientific input from external experts (e.g., CSIRO);
- Relevance and timeliness of research topics; and
- Opportunities to learn from international participants.

12 The least valuable aspects noted by some respondents included:

- Limited time for panel discussion and Q&A;
- Variability in quality or depth of research presentations;
- Unclear question submission processes for some sessions; and

- Desire for more networking opportunities for virtual attendees.

Recommendations

- 13 Survey respondents provided several constructive suggestions aligned with the continual improvement focus of the AASB. Key recommendations included:
 - (a) Broaden diversity and stakeholder representation: Request for more panellists from industry, preparers, regulators, and practice to complement academic perspectives.
 - (b) Strengthen Q&A facilitation: Delegates recommended:
 - clearer instructions on how to submit questions;
 - ensuring QR codes remain visible throughout sessions; and
 - allocating more time to Q&A.
 - (c) Expand partnerships and sector outreach: Greater collaboration with universities, industry groups and regulators to broaden reach and awareness
 - (d) Enhance marketing and promotion: Many respondents supported starting promotional activities earlier and increasing the use of multiple channels to maximise attendance and engagement.
 - (e) Increase engagement opportunities for virtual attendees: Suggestions included networking sessions, breakout groups, and better visibility of who is attending from overseas
- 14 In conclusion, the 2025 AASB Research Forum achieved strong participation, high satisfaction, and broad engagement across three substantive days of discussions. The feedback reflects significant appreciation for the value of the Forum, while also providing helpful insights into opportunities to further enrich participant experience in 2026 and beyond.
- 15 Staff are evaluating options regarding the feasibility and timing of a Research Forum in 2026. Staff will report back to the Board with further information and recommendations at future meetings.

AASB SSRN Working Papers

- 16 The AASB Research Centre has recently accepted three working papers to the AASB SSRN Working Paper Series:
 - (a) [26-01: Connectivity of Non-financial and Financial Information](#). This research report investigates the connectivity between financial and non-financial information in the Australian not-for-profit (NFP) private sector, with a particular focus on the relevance and application of service performance reporting (SPR). The report draws on literature reviews, annual report analysis, surveys, and stakeholder focus groups to evaluate current reporting practices, stakeholder perceptions and practical pathways for improving integration, accessibility, and credibility of SPR across the sector. The key messages include connectivity between financial and non-financial information remains fragmented across the NFP sector, with limited integration and inconsistent terminology, stakeholders (including donors, regulators, preparers, auditors, and directors) recognise the value of SPR but highlight challenges around implementation costs, capacity constraints, assurance gaps, and the need for flexible reporting guidance and international case studies (e.g., New

Zealand, United Kingdom, Canada) illustrate varied models of SPR, offering insights into balancing comparability, contextualisation, and proportionality. This report calls for the development of a robust, scalable, and context-sensitive SPR framework for the Australian NFP sector, underpinned by five key recommendations. Adopt a principles-based, proportional framework; enable integration of financial and non-financial data using linked formats; promote user-focused and flexible presentation styles; allow flexibility in language and performance descriptors; strengthen auditability through scalable verification pathways;

- (b) [26-02: Service Performance Reporting for Private Sector Not-for-Profits](#). This report presents a systematic review of the academic literature on service performance reporting as a means to inform the development of a nationally consistent service performance reporting standard for Australia's not-for-profit (NFP) sector. Covering research published between 2019 and 2024, the review builds on Research Report 14, synthesising recent insights to support a practical, scalable, and meaningful service performance reporting approach tailored to the Australian context. The review identifies key themes, international practices, and implementation challenges, offering evidence-based guidance on framework design, assurance, and sector relevance. Based on a systematic review of the literature, the following evidence-based recommendations are proposed to guide the design and phased implementation of a service performance reporting framework for the Australian NFP sector. These recommendations are sector-wide and not tailored to specific industries. Adopt a mission-centric, principles-based framework, mandate service performance reporting through a phased rollout, embed co-design through a stakeholder-led process, support integration of financial and non-financial information, defer mandatory assurance and pilot scalable models, provide tailored guidance and promote reporting accessibility and invest in sector capability and infrastructure; and
- (c) [26-03: Service Performance Reporting: Insights from Domestic and International Experience](#). This report provides input into any decisions to be made about the development of a future service performance reporting pronouncement in Australia by assessing the potential viability, design, implementation and challenges of a national framework for the private not-for-profit (NFP) sector. It draws on a multi-method approach, including an analysis of 309 annual reports from NFPs across Australia, New Zealand, UK, Canada, US, and South Africa, focus groups involving donors, preparers, auditors, regulators, directors, and representatives from peak bodies and sector-wide survey data on reporting needs and challenges. The study addresses four objectives: identifying current best practices of service performance reporting by NFPs, evaluating the feasibility and challenges of assurance, drawing lessons from international jurisdictions, and assessing the suitability of a reporting framework for the diverse Australian NFP landscape. The report also provides guidance toward a reporting model that is proportionate, credible, and fit-for-purpose. The findings indicate that many NFPs already demonstrate strong reporting practices, especially in arts, education, and advocacy. Strong disclosures link mission and outcomes, though financial integration is limited. Practical guidance and tiered expectations are needed to scale good reporting practice. The question of assurance proved one of the most complex and contested in the study. Audit-style assurance is seen poorly aligned with the nature of narrative reporting. Stakeholders prefer alternatives like board oversight, peer review, and funder validation, especially for smaller NFPs. Mandatory assurance is considered premature. Success relies on flexible, phased implementation. For example, New Zealand's adaptable model improved engagement, and the UK's stricter approach ensured consistency but increased burden. Voluntary models elsewhere showed mixed results. There is strong support for a national framework, but flexibility is essential. Larger NFPs are well-equipped for service



performance reporting, while smaller ones need scalable, principles-based models integrated with existing reporting practices. To support the development of a national framework for performance-related reporting in the Australian NFP sector, this report proposes adopting a scalable, principles-based framework, implement a phased and tiered rollout, defer mandatory assurance and promote credible alternatives, build sector capability and provide practical support.

Question to the Board:

Do Board members have any comments or questions about the research update?