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Introduction

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Introduction

I am delighted to be able to introduce – and to welcome – this first issue of *International Accounting Policy Forum (IAPF)*. It will, I hope, prove to be the first of many.

Everyone, I assume, would agree that regulators' and standard-setters' policy-making should be evidence-based, so far as that is feasible. But there is often an unfortunate gap in communicating the findings of academic research – an important part of the evidence on which policy should be based – to the practitioners and policy-makers who should be debating and making policy. The Institute of Chartered Accountants in England & Wales (ICAEW) therefore believes that there is a role for a publication that will bring the findings of academic research to a wider audience. *IAPF* is intended to fill this role and to provide a vehicle for policy-relevant research, written in a way that will be accessible to policy-makers and practitioners as well as to academics. We are especially pleased that the editors and publishers of *Accounting and Business Research (ABR)*, the UK's leading journal of accounting research, have agreed that *IAPF* should be published as a special issue of *ABR*. And it is hoped that *IAPF* will in future continue to appear as a special issue of *ABR* on at least an annual basis.

The contributions in this issue have all emerged from questions raised in two reports in the Institute's Information for Better Markets campaign: *New Reporting Models for Business and Sustainability: The Role of Accountants*. Each of the academic authors was commissioned by the Institute to prepare a critical summary of the existing state of knowledge on a question raised by one of these reports. Professor Ray Ball's paper is based on the PD Leake Lecture given by him at the Institute on 8 September 2005. The other papers are based on lectures given at an Information for Better Markets Conference held at the Institute on 19–20 December 2005. Both events were held before mixed audiences of academics and practitioners, and practitioner respondents added their oral

comments. I am pleased that we managed to secure such a distinguished team of academic contributors and practitioner commentators for the two events and, therefore, for this first issue of *IAPF*, and I am grateful to all of them for their contributions.

The papers published here should be regarded as starting-points as much as outcomes. We hope that researchers will be stimulated and encouraged by what they read here to identify fresh topics for research, and the Institute would be delighted to hear from researchers who have relevant and worthwhile projects for which they need funding. At the same time, practitioners and policy-makers may realise the need for further research projects to meet their own needs and interests. We would be pleased to hear from them also, and to help bring them together with relevant researchers. In both cases, the contact at the Institute should be our research manager, Gillian Knight at gillian.knight@icaew.co.uk.

I must express our gratitude to all those who have assisted with this publication and made it possible – in particular: Ken Peasnell, the former editor of *ABR* and the editor of this special issue, for his consistent support and hard work; Pauline Weetman, *ABR*'s current editor, for her continuing support for the project; Martin Walker, who first thought of *IAPF*, and Richard Macve, for their ever-helpful ideas and advice; also Wolters Kluwer, without whom this special issue would have been impossible. I particularly thank the Institute's charitable trusts, which have very generously provided funding to support the PD Leake Lecture, the conference last December, preparation of the academic papers published here, and the costs of the publication itself.

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