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On: 29 September 2013, At: 20:43

Publisher: Routledge

Informa Ltd Registered in England and Wales Registered Number: 1072954 Registered office: Mortimer House, 37-41 Mortimer Street, London W1T 3JH, UK



Accounting and Business Research

Publication details, including instructions for authors and subscription information:

<http://www.tandfonline.com/loi/rabr20>

Editorial

Pauline Weetman

Published online: 04 Jan 2011.

To cite this article: Pauline Weetman (2008) Editorial, *Accounting and Business Research*, 38:3, 167-167, DOI: [10.1080/00014788.2008.9663329](https://doi.org/10.1080/00014788.2008.9663329)

To link to this article: <http://dx.doi.org/10.1080/00014788.2008.9663329>

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Editorial

In collaboration with the Institute of Chartered Accountants in England and Wales, *ABR* is pleased to present the third issue of the *International Accounting Policy Forum (IAPF)*. The issue contains the papers presented at the Institute's 2007 Information for Better Markets Conference, which was intended to stimulate debate and new thinking on the subject of accounting for intangibles. The five papers written by leading international academics reflect the themes they were invited to develop in their presentations at the Forum, all providing different styles of thought-provoking evidence and comment. The responses from practitioners provide a taste of the lively debate provoked in a mixed audience of leading practitioners and policy makers sitting alongside academics from a spectrum of international institutions. It is the hope of the editor and the Institute that publication of the papers will encourage a continuing and widening debate which will facilitate better communication among the research community, the accounting profession, company managers, regulators and all other parties interested in the debate over whether and how to develop reporting models which incorporate information on intangibles.

The five main papers have been reviewed by academic reviewers and I am particularly grateful to the reviewers and the authors for the care they have taken with this process.

IAPF is explicitly charged with bridging the gap between academia and the profession. The contents of this issue provide many opportunities for engaging research and practice.

Pauline Weetman