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Editorial

Pauline Weetman

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Editorial

In collaboration with the Institute of Chartered Accountants in England and Wales, *Accounting and Business Research* (ABR) is pleased to present the fourth issue of the *International Accounting Policy Forum* (IAPF). The issue contains the papers presented at the Institute's 2008 Information for Better Markets Conference, which was intended to stimulate debate and new thinking on the subject of accounting for pensions. The major 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. An academic commentary on practitioners' perspectives concludes the sequence. 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 how to develop accounting for pensions.

It is a further pleasure to ABR that we are publishing here the annual P.D. Leake lecture papers from 2007 and 2008. Both address challenging issues in a manner that provides a significant contribution to developing research agendas. The first models professional bodies in an ethical context and offers a renewed notion of membership if professional bodies are to function as effective 'moral communities'. The second provides an economic analysis of standard-setting which draws on the economics of standards to inform current debates on international accounting standards and concludes that the most compelling net benefits of harmonisation arise for small economies moving from idiosyncratic to international standards.

The major papers from the conference, together with the two P.D. Leake presentations, 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