

Process to identify research grant recipients

Abstracts received in response to Call for Papers: The IPSASB received 30 abstracts in response to its November 2019 *Call for Papers*. Abstracts were of a very high quality. Researchers who responded to the *Call for Papers* came from Africa, Asia-Pacific, Europe, North America, and South America.

Process to identify grant recipients: The IPSASB's [Academic Advisory Group](#) (AAG) did a blind review of those abstracts that addressed the four topics in the Call for Papers. The AAG Chair reviewed the AAG members' individual and total scores and developed criteria to support the AAG's final decisions. AAG members then reviewed recommendations on the best abstracts and runner ups. They unanimously agreed on the four abstracts for which grants should be awarded.

The IPSASB's Academic Advisory Group

The IPSASB's Academic Advisory Group was established in December 2019. The six foundation members are: Andreas Bergmann (Chair) Francesco Capalbo, Susana Jorge, Scott Showalter, Mariafrancesca Sicilia, and Patrícia Varela.

Biographies

Andreas Bergmann, Zurich University of Applied Sciences, Switzerland

Andreas Bergmann is Professor of Public Finance and Director of the Public Sector Department at the Zurich University of Applied Sciences, School of Management and Law. He chaired the IPSASB from 2010 to 2015, after being a member of the Board from 2006. From 2008 to 2013 he served the IMF Government Finance Statistics Advisory Committee. He has been a member of the Swiss Accounting Standard Setter for the Public Sector (the SRS-CSPCP) since 2009 and a member of the European Commission's Accounting Advisory Group, as well as the OECD Advisory Panel on Budgeting and Public Expenditures since 2010. He is a scientific advisor on Public Finance Management reforms to governments in Switzerland, Europe, Asia, Latin America, and to various international organizations.

Andreas Bergmann joined Zurich University of Applied Sciences in 1999 as a Senior Lecturer and became Full Professor in 2002. In 2010 he was a Visiting Don Trow Fellow at Victoria University in Wellington (New Zealand). He is the Deputy Editor of *Public Money & Management*, Editor of the *Swiss Yearbook of Administrative Sciences* and member of the Editorial Board of the *Journal of Public Budgeting, Accounting & Financial Management*.

Francesco Capalbo

Francesco Capalbo is a Professor of Accounting at the University of Molise, Italy. He was a permanent observer on the IFAC Board from November 2014 to 2016 and a member of the IPSASB from 2017 to 2019. He convened the first IPSASB Research Forum in 2019. He is a qualified professional accountant and provides consulting advice to private companies and local governments. He is a member of several independent audit and compliance bodies. From 2003 until 2014, Professor Capalbo served on the Scientific Committee of the Internal Training Board of the Italian Auditor General (Corte dei Conti), where he oversaw development of training programs for the use of accrual accounting in the public sector. He has served as Head of the Accounting Department, Administration and Personnel of the Local State Council, and member of the Public-Sector Group of Accountancy Europe.

As an academic, Professor Capalbo has authored many publications on financial accounting issues and has been a visiting scholar at several universities including the University of Gent (Belgium), University of Birmingham (UK), University of Sydney (Australia), and Macquarie Graduate Management School of Sydney, where he is currently Adjunct Professor of Accounting and Finance. He holds a PhD in international accounting. His current areas of research include public accountability and the quality of financial statements of public sector entities including state owned entities.

Susana Jorge

Susana Jorge is a PhD in Accounting & Finance (Local Government Accounting) and MSc in Business Management (Corporate Finance). Tenured Professor with Accreditation at the Faculty of Economics, University of Coimbra (Portugal), teaching Public Sector Accounting and Financial Business Accounting. Researcher at *CICP – Research Centre in Political Science*, University of Minho (Portugal). Research interests: public sector accounting, IPSAS and public financial management, especially focusing on financial reporting and in local government. Between February 2013 and October 2017 Professor Jorge was a member of the Public Sector Accounting Standards Committee (CNCP) of the Portuguese Accounting Standards-Setting Commission, participating in the legislation adopting IPSASs to the Portuguese context.

Professor Jorge is currently the Chair of the Executive Board of the *Comparative International Governmental Accounting Research (CIGAR) Network* and Chaired the CIGAR Biennial Conferences in 2007 (20th anniversary of the Network) and 2017 (30th anniversary of the Network). She co-chaired the CIGAR PhD seminars from 2007 to 2019. She was the editor of the (CIGAR) book *Implementing Reforms in Public Sector Accounting*, Coimbra University Press (2008) and editorial member of the *CIGAR Newsletter*. She is currently editorial board members of scientific journals, such as *Public Money and Management*; *International Journal of Public Administration*; *Journal of Public Budgeting, Accounting and Financial Management*; and *Accounting in Europe*.

D. Scott Showalter

Mr. D. Scott Showalter joined the IPSASB Board in January 2020, nominated by the American Institute of Certified Public Accountants. He is a Professor of Practice and Director of the Master of Accounting Program in the Poole College of Management at North Carolina State University. Prior to joining the faculty in 2008, Mr. Showalter was an audit partner with KPMG LLP, where he retired after a 33-year career. During his career with KPMG, he provided audit and consulting services to large Federal, state and local governments.

Professor Showalter is the former Chair and Member of the Federal Accounting Standards Advisory Board (FASAB) where he completed his 10-year term in June 2019. He is a past chair of the North Carolina Association of Certified Public Accountants Board and current member of the AICPA Council. He served two terms as a member of the Standing Advisory Group to the Public Company Accounting Oversight Board and has served in numerous leadership positions in the American Accounting Association. He has a bachelor's degree in accounting, Summa Cum Laude, from the University of Richmond and is a member of the American Institute of Certified Public Accountants and the North Carolina Association of Certified Public Accountants. He is a licensed Certified Public Accountant (active) and Chartered Global Management Accountant.

Mariafrancesca Sicilia

Mariafrancesca Sicilia is an Associate Professor at Bergamo University in Italy and Visiting Fellow in the Department of Public Leadership and Social Enterprise (PuLSE) at The Open University in the United Kingdom. Her research covers public sector budgeting, accounting, performance measurement and management, and coproduction of public services. She has carried out research for Italian central government departments, local governments and other public bodies. She has published in academic journals such as the *Journal of Public Administration Research and Theory*, *Public Administration Review*, *Public Administration*, *Public Management Review*, *International Review of Administrative Science*, *Accounting, Auditing & Accountability Journal*, and *Public Money and Management*.

Professor Sicilia is a member of the Executive Committee of the Accounting and Accountability Special Interest Group of the International Research Society for Public Sector Management (IRSPM) and a member of the EAA's (European Accounting Association) Standing Scientific Committee with responsibility for the PSNP/ED panels. She is the coordinator of the IPSAS/EPSAS Task Force jointly created by the CIGAR network, the EGPA PSG XII, and the Accounting and Accountability SIG of the IRSPM. She is an associate editor of the *Journal of Public Budgeting, Accounting & Financial Management* and a member of the editorial board of *Public Administration Review*, *Financial Accountability and Management*, and *Azienda Pubblica*.

Patrícia Varela

Patricia Siqueira Varela became a member of the IPSASB in January 2020. She was nominated by the Conselho Federal de Contabilidade (CFC), responsible for the regulation and representation of accounting professionals in Brazil.

Professor Varela is currently a researcher and a professor at the University of São Paulo (Brazil) in the School of Economics, Business and Accounting. She has supervised students in the Program of Postgraduate Studies in Controllership and Accounting and is the leader of the research group Center of Studies in Accounting and Government. Her research and publications focus on public sector accounting and public policies performance.

Professor Varela also performs the role of standard-setter as a member of both the Advisory Group for the Brazilian Accounting Standards for the Public Sector Accounting at Conselho Federal de Contabilidade and the Technical Committee linked to the National Treasury, responsible for issuing mandatory standards for public sector entities in all federation levels (municipalities, states and central government). Additionally, she has coordinated activities related to implementation of accounting standards based on IPSAS in the University of São Paulo. She holds a master's and a doctor's degree in Controllership and Accounting from the University of São Paulo, and a postdoctoral degree in Public Administration and Government from the Getúlio Vargas Foundation in São Paulo.