

THE
INSTITUTE OF
CHARTERED
ACCOUNTANTS
OF SCOTLAND



Research Funding

SATER

The Scottish
Accountancy Trust
for Education and
Research

Registered Scottish Charity
Number – SC034836

Research objectives

The Institute of Chartered Accountants of Scotland (ICAS) serves the public interest and the interest of its Chartered Accountant members. ICAS is committed to supporting and encouraging high quality research which is timely and relevant to the accountancy profession or business in an international or UK context.

Research proposals should demonstrate that they contribute to one or more of the following policy objectives:

- **Ensuring accountants act in the public interest**
- **Ensuring accountants act with ethics and integrity**
- **Supporting principles rather than rules, and the exercise of professional judgement**
- **Improving the effectiveness of regulation**
- **Improving the entrepreneurial environment**

The ICAS Research Centre administers and monitors the research projects and ensures the quality of the resulting publications.

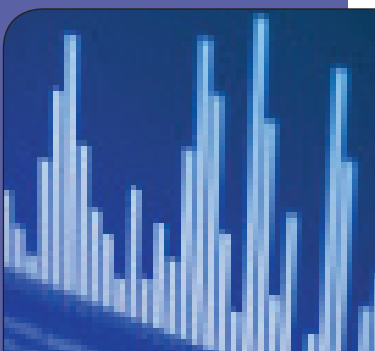
Research is funded by The Scottish Accountancy Trust for Education and Research (SATER), an independent charitable trust, where that research is consistent with its objectives of promoting research into accountancy, finance and management, and related subjects.

Research themes

Research proposals are encouraged under several themes. We seek research proposals that help to inform the development of policy. Specific examples of research areas within these themes which are currently of interest to ICAS are updated on the ICAS website, together with calls for specific research initiatives. Other topics will also be considered, provided they meet the aims of being relevant to future policy development and are in the public interest. There are no restrictions on the mode of inquiry, which could be empirical or theoretical in character, and could include historical investigations relevant to future policy development.

The research themes that are of particular interest are:

- **The Future of Financial Reporting and Assurance**
- **Ethics and Integrity**
- **Key Business Issues**
- **Insolvency**
- **Not for Profit Sector**
- **Development of the Profession**



Applying for research funds

Applications for funding are welcome from researchers and institutions anywhere in the world. Three levels of grants are normally available:

- **Seedcorn (up to £750)**
- **Small project (under £2,000)**
- **Large project (£2,000 - £25,000)**

Funding applications are welcome at any point in time. For further details of the application and review process please see the *Guidance Notes for Applicants* and *Grant Application Forms*, which are available from the ICAS and SATER websites or by contacting the ICAS Research Centre.

Details of costs, including teaching buyout costs, which may be included in a grant application, are included in the *Guidance Notes for Applicants*. It should be noted that, as grants are funded by SATER, which is a registered charity, indirect costs can not be met.

The Research Centre would welcome cross disciplinary applications and is happy to explore the possibility of joint funding with other organisations, such as the Economic and Social Research Council (ESRC), where applicable.

Dissemination of results

ICAS is committed to widely distributing the findings of its funded research within academia, the profession, the business community and policy makers. For large projects a fully refereed research report is published and distributed. As part of this initiative,

discussion events may be held to launch reports, often in conjunction with other associations or bodies, to encourage debate and ensure that the research findings reach practitioners, regulators and policy developers. Research reports are produced in hard copy and are also available to download free of charge from the ICAS website.

Researchers are also encouraged to publish their results in academic journals and professional magazines. For small projects and seedcorn projects a full research report is not required, although a summary of the results and an article for publication and distribution by ICAS will be required. In addition, sometimes an occasional paper may be published.

Contact us

The ICAS Research Centre would be pleased to hear from you with your research ideas and provide informal and constructive feedback on any initial ideas. To discuss applications for funding or to obtain informal feedback on your ideas please contact:

The ICAS Research Centre

ICAS

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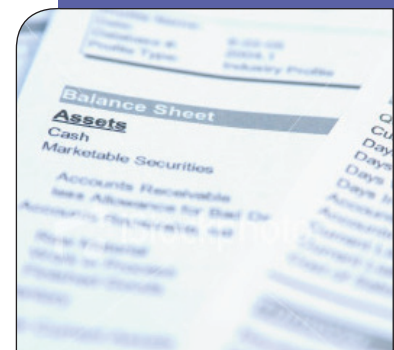
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