

June 2026



ICAS Call for Research

What is the contribution of the accounting profession to society now and in the future?

Who we are and what we do

ICAS, the Institute of Chartered Accountants of Scotland, is the world's first professional body of accountants and the creator of Chartered Accountancy.

With over 24,000 members across the world, based in 85 countries, ICAS is mandated by Royal Charter to act in the public interest. Since 1854 we have been at the forefront of professional innovation both in the UK and globally. ICAS acts as an educator, examiner, regulator and professional awarding body, supporting the profession through qualification, technical guidance, ethics and public-interest thought leadership.

This project is a part of Shaping the Profession, our exciting programme to map out an ambitious future for accountancy. A core strand of this programme is the commissioning of high-quality, independent research that offers practical guidance for our members and informs policy and practice more widely. Through this work, we seek to articulate a relevant, trusted and valued future for accountancy.

The Call for Research

As part of Shaping the Profession, ICAS is launching two separate Calls for Research, one looking to the profession's contribution to society now and in the future, the other around how professionals can proactively adapt for an ambitious future.

The Call for Research is not a final question but rather a broader field within which researchers can ask a question on a more specific topic.

The call is deliberately scoped to invite wide ranging, imaginative exploratory and analytically rigorous research. The intention is to provide a broad canvas on which ICAS and researchers can offer original, instructive and innovative insights to a global audience.

Perspectives may consider how the profession's skills, behaviours, ethics, roles, identity, and professional judgement may actively shape future developments. This builds on ICAS' recent work on societal expectations of the profession, and the impact of generative artificial intelligence on professional judgement.

The call can be examined from different perspectives, for example through real world practice, or insightful comparisons supported through major partnerships. In all cases, ICAS is interested in research which recognises the role and judgement of professionals and offers practical insights to shape the profession.

This research should offer insights of relevance to the profession globally. This perspective must include the UK. Applications are welcomed from the academic community, interdisciplinary teams, early career researchers, practitioners, and those outside traditional accounting disciplines, provided proposals meet the quality and public interest criteria.

While research may have been conducted in these areas in recent years, this fast moving space requires up-to-date and relevant information and would benefit from analysis which offers broader perspectives on socio-economic and ethical issues.

Indicative grant funding of £16,000 is available for each of the projects and may be paid to an individual, business or university.

Call for Research: **What is the contribution of the accounting profession to society now and in the future?**

The accounting profession plays an important role in society. At its core, it ensures organisations, governments and individuals understand financial information, make decisions, and operate with confidence. By ensuring accurate reporting, taxation, strong controls and independent assurance, accountants build trust in the economy and society.

At the same time, technology, new business models and public scrutiny are reshaping how accounting work is done and how professional judgement is exercised. These changes raise important questions about what the profession contributes, who benefits from that contribution, and how it serves the public interest.

Society increasingly looks to accountants not just to get the numbers right, but to ensure organisations act responsibly, manage risk, and take account of social and environmental impacts. This means supporting long-term value creation, ethical decision making and transparency, particularly in times of uncertainty and change.

Understanding and assessing the profession's contribution to society requires more than analysing technical work. It calls for research into how accountants have used their judgement to navigate complex challenges at a societal level, and how professionals can build upon these contributions in the future.

Research approach and methods

The scope of this call is intentionally broad, and we encourage creative, big picture thinking. Applicants are asked to resist narrowing their proposals to a single technical issue or use case, and instead to engage with the questions at a profession wide level.

A mixed qualitative and quantitative approach is encouraged. Previous ICAS funded research has included interviews, surveys, trend analysis, literature reviews, scenarios, case studies, practical recommendations and toolkits. These examples are purely illustrative and not prescriptive. To maximise value for the profession, the research should draw on:

- Direct perspectives, interviews and quotes from people working as accounting professionals or working closely with such accounting professionals
- Identified trends shaping accountancy, financial management and other professional work

- Quantitative data that illustrates how the profession is changing, or may change in the future

We are also open to innovative or unconventional methods that offer a fresh perspective on the research question. We invite research which strives for objectivity.

Our timeline and expectations

Given the pace of technological, ethical and societal change, ICAS intends to commission and complete this project within one year of the initial call. We therefore strongly encourage applications from teams with a proven track record of delivering high-quality research at pace and to agreed timescales.

Indicative timeline:

- 10 June 2026 – Call for Research published
- 17 July 2026 – Stage 1 (Note of Interest) closes
- July 2026 – Shortlisted applicants invited to develop a full proposal
- September 2026 – Contract awarded
- April–June 2027 – Project completion

The project will be overseen by a steering group which will work with the successful applicant to finalise the parameters of the research. The steering group will support the applicant throughout the duration of the project.

Authors will be required to make short presentations of interim and key findings to the key groups and stakeholders. A presentation of findings at ICAS hosted and/or sponsored events may also be required.

The research must clearly address the public interest and should draw out implications and recommendations of relevance to policymakers, regulators, members of the profession and other stakeholders including the business community.

Draft outputs will be reviewed by the steering group and by practitioner, academic and communications reviewers ahead of publication by ICAS. We welcome proposals for innovative formats and dissemination approaches, alongside a traditional research report.

The application process

ICAS will commission this research through a two-stage process, designed to be proportionate and respectful of academic and practitioner time.

Stage 1 – Note of Interest

Applicants are invited to submit an informal proposal of no more than 1,250 words, in PDF format. There is no fixed template, and applicants may structure their

submission as they see fit with a focus on the topic and the team. A CV may be attached as a separate document which does not contribute to the word count. Proposals may include:

- Your research topic and vision for the project
- A description of the research team
- The unique contribution your research would make to the profession
- Anticipated research methods
- An indication of how findings could be used in practice

Please indicate the extent to which you used AI for your submission. Any AI output should be credible and reflect the researcher's ideas, research processes and plans. Researchers are responsible for the quality, credibility and accuracy of AI outputs.

At Stage 1, proposals will be assessed against the following criteria:

- An ambitious and credible vision for addressing the research question
- Clear practical value to Chartered Accountants and to society
- Methods and outputs to maximise reach and impact
- A track record of delivering high-quality, impactful research
- How well their output would serve the public interest

Submissions should be sent to research@icas.com. Any questions may also be directed to this mailbox.

Stage 2 – Formal application

Shortlisted applicants will be invited to submit a formal application at Stage 2. Further details will be available on the ICAS website.

Our previous research

To inform the development of your own proposal, you can see previous projects delivered as part of Shaping the Profession. Each project has received coverage in the media, and engagement on social media and at in-person events. You can find them below:

[Society First](#) – Research that investigates the needs and expectations of the profession.

[Breaking the Silence](#) - Research on Menstruation, Menopause and Miscarriage in accounting.

[Generative AI and Professional Judgement](#) - One of the most comprehensive examinations to date of how Gen AI is influencing the accountancy profession and the application of professional judgement.

If you have any other questions, please contact us at research@icas.com.



CA House, 21 Haymarket Yards, Edinburgh, UK, EH12 5BH
+44 (0) 131 347 0100
research@icas.com
icas.com

 @ICASaccounting

 ICAS – The Professional Body of CAS

 ICAS_accounting

 ICAS_accounting