# Article information:

Academics and policymakers at odds: the case of the IFRS Foundation Trustees’ consultation paper on sustainability reporting | Emerald Insight
<https://www.emerald.com/insight/content/doi/10.1108/SAMPJ-10-2021-0436/full/html>

# Article summary:

1. The paper examines the lack of responsiveness by policymakers to the scientific community through the development of the IFRS Foundation Trustees’ Consultation Paper on Sustainability Reporting, with a focus on academic engagement with policy.

2. The majority of academic submissions were opposed to the IFRS Foundation Trustees’ proposals on key issues related to sustainability reporting, highlighting concerns that these proposals may not work and could be counterproductive to achieving sustainable development.

3. The findings underscore the importance of evidence-based academic engagement in policy development, emphasizing the need for policymakers to engage with relevant scientific communities to ensure legitimacy and effectiveness in sustainability-related initiatives.

# Article rating:

May be slightly imbalanced: The article presents the information in a generally reliable way, but there are minor points of consideration that could be explored further or claims that are not fully backed by appropriate evidence. Some perspectives may also be omitted, and you are encouraged to use the research topics section to explore the topic further.

# Article analysis:

The article "Academics and policymakers at odds: the case of the IFRS Foundation Trustees’ consultation paper on sustainability reporting" by Adams and Mueller (2022) provides an analysis of academic engagement with the International Financial Reporting Standards (IFRS) Foundation Trustees' Consultation Paper on Sustainability Reporting. The authors examine the responses submitted by academics to the consultation paper, highlighting their concerns and criticisms of the proposals put forth by the IFRS Foundation.

One potential bias in the article is the focus on academic perspectives, which may not fully represent all stakeholders involved in sustainability reporting. While academic research is valuable, it is important to consider a diverse range of viewpoints, including those from practitioners, policymakers, and other experts in the field. By primarily focusing on academic submissions, the article may overlook important insights from other stakeholders who have practical experience with sustainability reporting.

Additionally, the article highlights dissenting views from academics who oppose the IFRS Foundation's proposals on key issues related to sustainability reporting. While it is essential to acknowledge differing opinions, it is also crucial to provide a balanced perspective by exploring arguments in support of the proposals. By predominantly emphasizing opposition to the IFRS Foundation's initiatives, the article may present a one-sided view that does not fully capture the complexity of the debate surrounding sustainability reporting standards.

Furthermore, while the article references evidence-based academic engagement with policy development, it does not delve deeply into specific research findings or methodologies used by academics to support their arguments. Providing more detailed information about the research cited in academic submissions would strengthen the credibility of their critiques and enhance readers' understanding of the issues at hand.

Moreover, there is limited discussion in the article about potential risks or unintended consequences associated with opposing or supporting specific sustainability reporting standards. Considering possible drawbacks or challenges that may arise from different policy approaches would enrich the analysis and offer a more comprehensive assessment of the implications of various proposals.

Overall, while "Academics and policymakers at odds" sheds light on important considerations regarding academic engagement with sustainability reporting policy development, there are opportunities for further exploration of diverse perspectives, evidence-based arguments, potential risks, and a more balanced presentation of conflicting viewpoints. By addressing these aspects, future research can contribute more effectively to informed decision-making processes in this critical area.

# Topics for further research:

* Potential risks of opposing sustainability reporting standards
* Practitioners' perspectives on IFRS Foundation's sustainability reporting proposals
* Evidence-based research on sustainability reporting standards
* Unintended consequences of supporting specific sustainability reporting initiatives
* Policymakers' views on academic engagement with sustainability reporting
* Balanced assessment of arguments for and against IFRS Foundation's sustainability reporting proposals

# Report location:

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