

CONCEPT NOTE
ICPAK 7TH RESEARCH CONFERENCE 2026
THEME: ADVANCING SUSTAINABILITY AND INNOVATION THROUGH
ACCOUNTANCY RESEARCH
DATE: 12 – 14, AUGUST 2026
VENUE: NAIROBI

1. INTRODUCTION

The 7th ICPAK Research Conference themed, ***‘Advancing Sustainability and Innovation through Accountancy Research’***, seeks to bring together partitioners, academics, policymakers, regulators, researchers, and industry stakeholders to explore how accountancy research can advance sustainability and innovation.

Globally, the integration of sustainability into business strategy and financial decisions has become essential to achieving long-term growth. The United Nations Sustainable Development Goals, the Paris Agreement on Climate Change, and Kenya’s development frameworks, including Vision 2030 and the Bottom-Up Economic Transformation Agenda, emphasize the need to balance economic growth with ESG responsibility.

Despite the existence of this frameworks, empirical studies show that while there has been increased adoption of sustainability and ESG reporting, their integration into financial management and reporting remains limited. Many institutions continue to approach sustainability and innovation as separate functions, resulting in inconsistent application in business and public sector decision making.

At the same time, developments in artificial intelligence and financial technology are redefining how performance is measured and value is reported. However, the accountancy profession faces the challenge of adapting to technological change while ensuring that ethical and sustainability driven practices remain central to financial management.

The 7th Research Conference therefore seeks to address this gap by providing a platform for sharing of research findings and emerging trends to strengthen sustainability and shape the future of the accountancy profession in Kenya and beyond.

2. RATIONALE

The rationale for the conference is grounded in key global and national developments, outlined as follows:

- (i) International reporting standards such as IFRS S1 and S2, have highlighted the need for reliable and comparable disclosures. Accountancy research on this areas can strengthen sustainability and integrated reporting and improve investor and stakeholder confidence.
- (ii) Economies are facing increasing risks from climate related shocks such as droughts and floods, which pose risks to economic growth and stability. Accountancy research can illuminate best practices and develop frameworks for climate financial management.
- (iii) Emerging technologies such as AI, blockchain, big data analytics, and fintech are transforming financial management, auditing, and reporting. Although these tools enhance efficiency, they also raise important ethical governance and data protection concerns that require more research and policy alignment.
- (iv) Kenya's transition to accrual-based public sector accounting and ongoing reforms present opportunities to improve accountability and fiscal sustainability. Accountancy research can assess the impact of these reforms, identify implementation gaps, and propose strategies to enhance public sector governance.

3. SUB-THEMES OF THE 7TH RESEARCH CONFERENCE

The conference will focus on five key thematic areas:

- (i) Accounting and Financial Reporting
- (ii) Taxation and Public Finance Management
- (iii) Innovation and Digital Transformation
- (iv) Risk Analysis and Financial Management
- (v) Accountability and Auditing

4. SUBMISSIONS OF ABSTRACTS AND PAPERS

The Institute invites submission of abstracts and papers from researchers in the following accountancy related thematic areas;

S/N	Thematic Area	Sub-Topics
1.	Accounting and Financial Reporting	<ul style="list-style-type: none"> • Integrated and ESG reporting frameworks (IFRS S1 & S2) • Measurement and disclosure of environmental, social, and governance (ESG) performance • Accounting for carbon credits, natural capital, and environmental assets • Enhancing credibility and assurance in non-financial reporting • The evolving role of accountants in organizational transformation
2.	Taxation and Public Finance Management	<ul style="list-style-type: none"> • Green taxation • Integrating ESG principles into budgeting and fiscal policy • Public sector accountability for achieving development goals • Financing climate adaptation • Economic implications of carbon pricing and non-financial disclosures
3.	Innovation and Digital Transformation	<ul style="list-style-type: none"> • Digital platforms for integrated and ESG reporting • Leveraging AI, big data, and blockchain for transparency • Fintech innovations • Data analytics in tracking resource efficiency and performance metrics • Cybersecurity and ethics in digital reporting systems
4.	Risk Analysis and Financial Management	<ul style="list-style-type: none"> • Green bonds, impact investing, and responsible financing instruments • Climate-related and ESG risk assessment and disclosure • Integrating non-financial factors into capital allocation and decision-making • Managing risks in evolving business models


S/N	Thematic Area	Sub-Topics
		<ul style="list-style-type: none"> • Long-term value creation and performance measurement frameworks
5.	Accountability and Auditing	<ul style="list-style-type: none"> • Auditing of ESG reports • The auditor's role in promoting transparency and ethical conduct • Combating greenwashing through reporting and verification • Governance mechanisms supporting responsible business practices • Emerging audit methodologies for environmental and social disclosures


5. IMPORTANT DATES


Researchers interested in presenting papers should use the <https://forms.gle/cxSDf54rSobBCQ6KA> and the attached *Submission of Instructions Form* on the dates specified below:

- Deadline for submission of abstracts: **15th May 2026**
- Notification of acceptance of abstracts **6th June 2026**
- Deadline for submission of full papers: **30th June 2026**
- Notification of acceptance of paper: 14th July 2026
- Presentation of Papers at 6th Research Conference: 12th – 14th August 2026

6. SUBMISSION INSTRUCTIONS

 Submissions should be in English and should be sent electronically to research@icpak.com. All enquiries should be channeled to the email above.

 Only full papers, including an abstract of no more than 300 words, will be considered. Authors' names and details (affiliations and addresses, including that of co-authors), and email address of the corresponding author should appear on a separate cover page. By submitting a paper, you agree that, if the paper is accepted, you or one of your co-authors undertakes to present it during the conference. In addition, one author should not be listed as presenter for more than two submissions.

 Regular research papers, case study papers, empirical evaluation papers and regular tool papers of max 25 pages, tool demonstration papers of max 6 pages + mandatory appendix of maximum 6 pages

- ☞ All accepted papers will appear in the proceedings and have presentations during the conference. A condition of submission is that, if the submission is accepted, one of the authors attends the conference to give the presentation.
- ☞ Submitted papers must be in English presenting original research. They must be unpublished and not submitted for publication elsewhere. In particular, simultaneous submission of the same contribution to multiple conferences is forbidden.
- ☞ Submissions must follow international formatting guidelines and be submitted electronically in word. Submissions not adhering to the specified format and length may be rejected immediately.

7. ASSESSMENT CRITERION

Full papers will be assessed on the following parameters among others;

Purpose of the paper	Reasons or aims for writing the paper
Theme	How the paper relates to the conference theme
Design/methodology/ approach	Research methodology and design utilized conforming to international standards
Findings	The findings of the paper, analysis, discussions, results and recommendations thereof
Research limitations/ implications (if applicable)	Include any identified limitations and suggestion for future research
The value of the paper and its applicability	New findings and contribution of the paper to the body of knowledge

8. BENEFITS

The following are some of the benefits of attending the 7th Research Conference 2026

a) Research Insights on Current Sustainability Challenges

Delegates will gain valuable insights from research focused on tackling sustainability challenges. The conference will present evidence-based recommendations on leveraging innovation and sustainable practices to

strengthen accountability and drive value creation in both private and public sectors.

b) Professional Growth and Knowledge Sharing

Delegates will exchange ideas, share experiences, and explore strategies that advance accounting practices, sustainability reporting, and innovative financial management, enhancing their capacity to respond to emerging trends.

c) Exposure to Innovative Solutions

The research conference will highlight solutions such as AI, blockchain, big data analytics, and fintech applications that can improve decision-making, optimize financial processes, and promote sustainable organizational performance

d) Networking Opportunities

Engage with thought leaders, policymakers, and professionals across various sectors of the economy. The research conference provides a platform for participants to share experiences, exchange ideas, and build relationships that can support career growth and collaborative initiatives.