



## 2023 IMA Call for Researchers and Co-Authors

### *IMA Research and Thought Leadership: Bridging the Gap between Academia and Practice*

#### **SPECIAL CALL FOR MANAGEMENT ACCOUNTING RESEARCHERS**

#### **MOTIVATION AND OVERVIEW**

It is not uncommon that, in many business fields, interests of academic researchers and those of practitioners do not always align. The management accounting field is not an exception. For instance, while the role of management accounting information in decision-making and its role in performance measurement and control are equally important in practice, academic research tend to focus predominantly on performance measurement and control.

Our objective is to conduct rigorous, innovate, practice-relevant research that extends theory and yields actionable insights for management accountants. We are committed to directly engaging practitioners, from the 140,000 IMA global members and through IMA's extensive connections in the accounting and finance profession, in the research project to ensure relevance, applicability, and usefulness of the research. Therefore, we will employ research methodologies that include field and survey studies, qualitative approaches (e.g., interviews, focus groups, etc.), and other innovative research approaches that directly leverage the perspectives and experiences of management accountants.

To ensure timeliness and relevance of research insights, all research projects will be fully implemented within 12 to 24 months. Each research project will yield a minimum of one manuscript submission to an academic journal and one IMA-branded deliverable targeting practitioner audience (e.g., a white paper, C-suite report, etc.).

Researchers selected will serve as co-authors of the IMA research team in the Department of Research and Thought Leadership<sup>1</sup> and will be offered a stipend from IMA of up to \$5,000 (depending on the length of the research project and the researchers' contribution to the project). These details will be discussed with researchers selected for specific projects prior to the commencement of the project.

#### **TIMELINE FOR EXPRESSION OF INTEREST AND RESEARCH PROJECTS**

- Expression of Interest due: 01/31/2023
- Researcher Selection by: 02/22/2023
- Research Question defined and Project Plan drafted: 04/17/2023
- Proposal Drafting, Registered Report Submission by: 07/17/2023
- Data Collection commences by: 10/16/2023
- Manuscript Completion Timing: informed by overall project timeline

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<sup>1</sup> This special call is not related to the IMA Research Foundation (IRF). For details of research grant programs, please visit the [IRF website](#).



## RESEARCH TOPICS

To bridge the gap between management accounting practice and academic research, we will focus on the role of management accounting information as well as that of management accountants in facilitating various business decisions. Topics relevant to the aforementioned research focus include (but are not limited to) the following:

- Strategic cost management and decision-making
  - The role of cost information from various costing systems (e.g., ABC, TDC, etc.) in capacity management, inventory management, pricing decisions, profitability management, and other business decisions.
  - Understanding the practice of costing system update and its role in strategic cost management
  - The evolution of costing system and cost management strategies in response to changes in organizational strategies and life cycle
- Management Accounting and Supply Chain Management
  - Role of management accountants in supply chain management practices
  - Identifying effective management accounting practices that contribute to organizational success in response to and during supply chain challenges and crises
- Environmental, Social, and Governance (ESG), Sustainable Business Information and Management, and Management Accounting
  - Role of management accountants and CFOs in sustainable business information, management, and internal and external reporting
  - Impact of the adoption of environmental strategies on the finance and accounting function with respect to costing and other related decision-making
- Managerial decision-making in an environment with high volatility and uncertainty (e.g., an inflationary environment, the COVID-19 pandemic, etc.)

Over the past few years, attention to diversity, equity, inclusion and belonging (DEIB) issues across the accounting profession has markedly increased. Although some DEIB progress has been made, the current presence of the diversity gap, pay gaps among demographic groups, and contemporary instances of inequitable treatment and exclusive practices within the profession confirm there is more work to be done now to achieve collective and transformative goals. We also expect to exploit DEIB related issues, such as:

- The effectiveness of DEIB policies and practices in shaping the perception of inclusion and sense of belonging of professionals in the accounting profession
  - What does inclusion in the workplace look like for members of diverse demographic groups?



- What are the lived experiences, including challenges faced and catalysts for thriving and advancing, of members of diverse demographic groups in career development in the accounting profession?
- What strategies or actions should be taken to effectively improve perception of inclusion or sense of belonging in the workplace for members of diverse demographic groups?
- The impact of intersectionality, specifically the intersection of gender and race or ethnicity, on the advancement of women in the accounting profession
  - What are the key challenges to overcome the disproportionate underrepresentation of ethnic minority women in the profession, especially among senior leadership roles and certified professionals?
  - What DEIB efforts and tangible actions are needed to improve the advancement of ethnic minority women in the accounting profession?
- Sustainable business information and management around DEIB
  - How does increased demand for ESG (Environmental, Social, and Governance) reporting and corporate transparency around the “S” in ESG impact management accountants’ role in sustainable business information and management around DEIB?

## INFORMATION FOR RESEARCHERS

Researchers interested in playing an active role in an IMA-sponsored academic research project related to the above topics should submit an expression of interest to [research@imanet.org](mailto:research@imanet.org) with subject line: EXPERSSION OF INTEREST: 2023 IMA RESEARCHER CALL. Researchers should include the following in their email:

- Specific topic(s) for which they are willing and have the bandwidth to serve as researchers and co-authors
- A cover letter expressing why the topic(s) or topic area(s) are of interest to them, indicating research methodologies they have in mind for each topic of interest (research methodologies must engage management accountants or their perspectives directly), the project lengths you can support (12, 18, or 24 months), and sharing specific experience that positions you well to contribute to this research (research methodology, literature domain, etc.) – two-page maximum
- A curricula vita showing the researchers’ qualifications and previous experience in relevant research areas

### **Loreal Jiles**

Vice President, Research and Thought Leadership  
Liaison to Committee on Academic Relations  
Chair, ACBSP Business Advisory Council  
[IMA](#)<sup>®</sup> (Institute of Management Accountants)

### **Susie Duong, Ph.D., CMA, CPA, CIA, EA**

Director of Research  
Managing Editor, *IMA Educational Case Journal*  
Liaison, IMA Research Foundation  
[IMA](#)<sup>®</sup> (Institute of Management Accountants)