

Latin America Research Centre 2024 call for proposals

Contemporary Issues in Management Accounting and Control in Latin America

CIMA®, through its General Charitable Trust, is offering grants to both experienced and early-career researchers in Latin American countries.* Proposals must have a clear application to management accounting and control practice, demonstrable throughout the bid.

Latin America is an economically dynamic area that has undergone significant historical changes. For companies, the area offers many interesting opportunities and provides several challenges for the management accounting discipline.

Financial professionals and management accountants can play a key role in dealing with the complexity of Latin America. As partners in organisations, management accountants assist in identifying risks affecting an organisation and in setting strategic goals. It is therefore essential to identify the skills and capabilities that are necessary for this partnering role. Furthermore, the evolving role of management accounting and management accountants requires new skills and mindsets. It has been accompanied by changes in the structure of the so-called finance function in which they operate.

Potential and indicative, but not exhaustive, areas of exploration that are encouraged in this call for research proposals include:

- The adaptation/customization of foreign management accounting practices to local needs, and the development of local solutions aiming at decolonizing accounting and accounting techniques.
- The role of management accounting in enabling businesses in Latin America to be more competitive amid geostrategic changes.
- Management accounting in the region – distinctive trends, market factors, and management styles and how they impact practice.
- The examination of the integration of sustainability initiatives within the management accounting practices of organizations in Latin American countries and its impact on decision-making processes.
- Human capital and skills-oriented research: An assessment of the changes in how we operate in a hybrid model versus face-to-face, emerging technologies (such as Chat GPT) and their effect on the structure of finance and business models.
- The process of digital transformation in management accounting within Latin American organizations, including the adoption of cloud-based software, automation tools, data analytics, and artificial intelligence.

Who can apply

Grants are available to researchers from Higher Education Institutions in Latin America.

Early-career grants of up to £2,000 (£1,000 for Ph.D.) are available to both Ph.D. students and those within five years of completing a Ph.D.

Grants of up to £3,500 are available to experienced researchers, who should display a proven track record of leading research projects and academic publications. Previous recipients of early-career grants are welcome to apply.

What we expect

Researchers are required to produce a 3,000-word report for a business audience summarising their research project, its findings, and, critically, its implications for management accounting practice. We will also look favourably on projects that provide outputs in the local language (e.g., Spanish and Portuguese) and have the potential to deliver additional outputs such as workshops, blogs, webinars, syllabus materials, or practical tools.

Closing date

The closing date is 17 January 2025, 23:59 GMT

Please send your completed application to research@aicpa-cima.com.

More information including, application forms and guidance notes, can be found on our [website](#).

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