



Call for Research Proposals

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The Association of International Certified Professional Accountants, the unified voice of CIMA and the AICPA, is currently engaged in a worldwide research project to identify the future direction, role and form of the finance function. Our program of research includes interviews, round tables and a global survey.

A major theme of the research is the impact of technology, with new technologies seen as the key driver and enabler of change in business and in turn in the finance function. Key new digital tools such as Data Visualization, Robotic Process Automation, Data Analytics, Cognitive Computing (e.g. Artificial Intelligence, Machine Learning, Intelligent Automation, Natural Language Processing, etc.) and Block-chain have the potential to deliver new and different capabilities to the finance function and to impact on the role of management accounting and its practice.

[See more information in our **Changing technology and finance theme paper.**](#)

CIMA, through its General Charitable Trust, is making funding available for academic research projects to explore this theme further.

We invite research proposals from anywhere in the world which investigate the impact that these disruptive technologies are having on the finance function and on management accounting practice. **Grants of between £5,000 and £40,000 are available depending on the scope of the project.**

Researchers are required to produce a 3,000 word report summarizing their research project, and its findings and implications for management accounting practice and a business article for one of our member publications.

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We are particularly interested in the following:



Use of big data analytical tools in performance management and corporate reporting such as:

- ▶ Visualisation tools for management information.
- ▶ The role of the management accountant in conducting, commissioning, validating or commercializing advanced analysis such as data mining or deriving algorithms.
- ▶ The role of the management accountant in generating, validating or applying descriptive, predictive or prescriptive analysis in performance management.



The Impact of digitalization on business models, including

- ▶ The role of management accountants in horizon scanning, strategy formulation, investment decisions, implementation of projects and benefits realization.
- ▶ the transformation of digital opportunities into sustainable competitive advantages and their impact on strategy.
- ▶ The link between innovation and digitalization.
- ▶ mapping of new technologies onto business model frameworks, such as the CGMA Business Model Framework. For more information see [Connecting Value Generation for the Longterm – our guide to the Framework](#).



Costing methodologies and cost management approaches arising in response to the changing business environment, where:

- ▶ intangible assets dominate,
- ▶ new ways of capturing and integrating performance information have been introduced,
- ▶ New business models and operating models are emerging,
- ▶ Environmental, social and governance factors are of growing significance,
- ▶ Volatility and uncertainty has become the norm,
- ▶ Organisational culture is a cost management factor.

But we will also consider other examples of cutting edge management accounting techniques that have arisen in response to today's rapidly changing business environment.

We are particularly interested in field (i.e., case) studies. The observation period for these field studies would ideally run for a maximum of 12 months, but we will consider those that extend out to 18 months to two years.

We also welcome proposals utilizing other methodologies appropriate to the research project.

Applications

Application forms and guidance notes can be downloaded from www.cimaglobal.com/Research--Insight/Research-Funding/Research-initiatives/ or by contacting research@aicpa-cima.com

Deadline

The closing date is 12 October 2018.