Editorial Policy and Submission Guidelines

The Institute of Management Accountants Educational Case Journal (IECJ) case submissions should focus on management accounting topics and related fields (IECJ also accepts research papers related to management accounting case writing or teaching with cases). Case topics may include other areas of business but should be integrated with the IMA Management Accounting Competency Framework.

A case should describe a dilemma or decision faced by a well-developed protagonist. The decision should not have an obvious solution, and the case should be more than a numerical exercise; it should require students to interpret data within a decision-making context. Effective cases allow for multiple reasonable solutions and differing viewpoints. The dilemma should typically involve both quantitative analysis and qualitative considerations, requiring students to apply judgement in evaluating alternatives.

For cases involving calculations, authors must submit both a student Excel template and an instructor-completed template (details provided later in this document). For data analytics cases, authors should submit a sample response using appropriate software.

Cases may be based on actual events or fictionalized scenarios grounded in sound business practice. Cases designed for introductory, upper-level, or graduate courses are all welcome.

Submission guidelines

- **As part of the submission process, authors are expected to ensure their manuscript meets accessibility requirements. Please review the accessibility section of these guidelines and the Author Accessibility Quick Reference.**
- Microsoft Word and PDF formats are both acceptable for the written portion of the initial submissions. Microsoft Word is required for the final accepted version of the manuscript. Microsoft Excel, Power BI, Tableau, and Tableau Prep are acceptable for calculations and data analytics. Consult with the senior editor if your submission uses different software.
- Manuscripts must be in 12-point font and double-spaced, except for indented quotations.
- Margins must be at least one inch from the top, bottom, and sides.
- Numerical information used for analyses should be presented in supplemental tables instead of being contained within the case.
- Author(s) must provide a blank student template as well as a properly formatted Excel file containing the suggested solution. The solution Excel file must include a Data tab with the appropriately labelled data and a separate Analysis tab or tabs which reference the data tab for all numbers used in calculations. This structure allows faculty using the case to change numbers within the case and generate a new case solution.
- Submit an example visualization or other output for Data Analytics cases.
- Authors should disclose the use of AI. At a minimum, disclose which AI was used and how it was used. AI can be very helpful in generating datasets, creating inclusive names, polishing the final version, and summarizing feedback. This policy is about transparency, not judgment,

given the rapidly evolving nature of AI. The authors remain responsible for the content of the case.

Required for case submissions (separate files)

Case (without specific case questions)

- IECJ has adopted a policy that specific case questions should be placed in the Teaching Notes and not in the case unless there is a good reason to do so. This makes it easier for faculty to modify the questions and makes the case more flexible for different course levels, types of courses, and instructors' teaching objectives. The case should normally end with a summary of the overall dilemma or issue being faced and the decision-making role of the student. Here is an example:

  Angie recognized she needs some professional help and hired your consulting team to advise her on financial planning and analysis to evaluate the first six months of operations. You will also advise her on whether the business is sustainable and, if so, how to reach her profit goals.
- All numerical information used for analyses is to be presented in supplemental tables instead of being contained within the case.
- Teaching notes, including case questions and other parts, are listed in the Teaching notes section of this document.

Supplementary files

- Student template (Excel)
- Faculty Excel complete solution
- Data analytics solution and key quick-start tips for faculty trying to replicate it.
- Cover page including author contact information.
- Email or letter attesting that the case has not been published, accepted, or under review elsewhere.
- If based on a real company or if clearance is required, evidence that the case has been cleared for publication with the company. Cases based on public information need to be thoroughly referenced.
- Completed copyright submission form (this form is not required at the time a case is initially submitted for review. Only the authors whose cases are accepted for publication are required to complete this form before the cases are published).

Teaching notes

Include the following (preferably in the same order):

1. Abstract and Keywords
2. The abstract should be 100 to 150 words presented on a separate page, immediately preceding the text of the teaching notes.

3. The abstract page should contain the title of the manuscript but should not identify the author(s).
4. Abstracts for cases and other instructional materials should state their purpose and describe the subject matter context to which they relate.
5. Abstracts should be followed by three to six keywords for the case. Use keywords that instructors are more likely to search for.

Introduction

- A summary of the paper, reference to other applicable cases, pedagogical research, and/or new sources that suggest the case topic is important.
- A summary of the key objectives of the case and provide a road map to the rest of the teaching notes.
- A discussion of how the case and teaching notes fit with the IMA Management Accounting Competency Framework
- Research methodology; primary and secondary sources of data; whether the case is based on a real company (possibly disguised), public information, or fictional.
- A good introduction is imperative for the case to be used by other faculty members.
- Intended course(s) and audience
- The case's position within the course, the topics it covers, and its specific teaching objectives.
- Identify any associated readings or theoretical material that instructors might draw on to relate the case to the course.

Assignment questions

- Summary list of potential specific assignment questions for student preparation or class discussion without solutions.
- Detailed discussion of each potential question, including recommended answers and supporting calculations where appropriate. This discussion should be provided separately from the list of potential assignment questions. Ideally, authors should highlight analytic points in two parts: (1) Acceptable: a suggested solution that is acceptable (passing) and (2) Outstanding: additional analysis that would differentiate an outstanding solution.
- Excel file with solutions referenced to the questions.

Teaching plan

- Likely student responses to the case and key questions, role plays, use of audiovisuals or in-class handouts, etc.
- Strategies for using the case in class
- Ways in which the case can be altered to fit particular classroom needs.
- Note any suggestions for using the case to allow students to demonstrate creativity in the face of AI.

Evidence of efficacy in the classroom

Usually, the case must have been used in class and this section should include student feedback or other evidence of efficacy received.
IECJ does not necessarily require quantitative scores from formal testing or students' surveys as evidence of efficacy, although most authors do so by using a Likert scale. That said, authors must provide convincing evidence that the case accomplishes the stated learning objectives. A strong source of evidence of efficacy is that other faculty have used the case and are able to easily incorporate it into their course. Examples of acceptable evidence include, but are not limited to, the following:

- A tally of the comments made on some type of assessment instrument plus discussion of how the comments improved the case.
- Comments from two or more professionals or other faculty members (not the authors) who have read or used the case.
- Results from a formal study of efficacy (e.g., a pre/post test of learning)

Conclusion section

Serves as a final summary.

Epilogue

Include, if appropriate, or follow-up information about the decision actually taken.

Style Guidelines

- Page numbers: All pages, including tables, appendices, and references, should be serially numbered.
- Numbers: Spell out numbers from one through nine, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights, and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically. In the text, but not in Excel or tables, negative amounts should be expressed as -1,000 rather than (1,000).
- Money: It is acceptable to use the currency for the geographic setting of the case. If the currency is in use in multiple countries, be sure that the currency value is clear (e.g., $ is it USD or CAD?) Consider using the abbreviation (e.g., USD, EUR, etc.). For round sums of dollars in the millions or billions, the style is 2 million USD, 1.65 billion USD, and so on. Indicate thousands with commas (e.g., 1,000,000 USD or one million USD).
- Percentages: In all cases, the symbol % is used.
- Footnotes (review additional information on footnotes/endnotes/citations):
  - Source citations should be in this order, separated by commas, for magazines: author (full name, John Q. Doe, not Doe, John Q., or J.Q. Doe), title, journal, date (not volume or issue number), pages.
  - For books: author (full name, John Q. Doe, not Doe, John Q., or J.Q. Doe), title, publisher, publishing location, year, page (if specific quote/reference).

- A journal name or book name should be in italics.
- An article should be in quotation marks.
- The abbreviation pp. is used for pages, and p. is used for page.
- Each footnote (not each source) ends with a period.
- If more than one source is cited in a single note, the first, second, etc., source ends with a semicolon. Only the last source ends with a period.

Examples:

- Ronald M. Katz, "Positive Confrontation?" *Strategic Finance*, February 2006, pp. 36-40. (Note that there is no comma after the article title. That is because it contains a question mark.)
- Gary Siegel and James E. Sorensen, Counting More, *Counting Less: Transformations in the Management Accounting Profession*, Institute of Management Accountants, Montvale, N.J., 1999.
- Thomas W. Lin, CMA, "Effective OEC Management Control at China Haier Group," *Strategic Finance*, May 2005, pp. 39-45; Ronald M. Katz, "Positive Confrontation?" Strategic Finance, February 2006, pp. 36-40; and Gary Siegel and James E. Sorensen, *Counting More, Counting Less: Transformations in the Management Accounting Profession*, Institute of Management Accountants, Montvale, N.J., 1999. (Multiple sources)

Tables and Figures

Authors should note these general requirements:

Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure. Tables and figures for the Teaching Note should be labeled TN- followed by an Arabic number.

A reference to each table or figure should be made in the text.

The author should indicate by notation in the text where each table or figure should be inserted, e.g., (Insert table X here).

Tables or figures should be reasonably interpreted without reference to the text.

Sources and notes should be included, as necessary.

When information is not available, use NA capitalized with no slash in between.

Figures must be prepared in a form suitable for printing.

Tables must meet accessibility guidelines.

Accessibility

IECJ publishes online, so every file we post (the case, the teaching notes, and the Excel templates) needs to be usable by people who rely on screen readers, keyboard navigation, or other assistive technology. Building accessibility in while you write is far easier than retrofitting it later, and most of the steps below take only a few minutes. The journal targets WCAG 2.1 Level AA, the standard widely adopted for educational and public-facing materials. The Author Accessibility Quick Reference summarizes these points on a single page.

Document structure (Word manuscripts)

Use Word's built-in heading styles (Heading 1, Heading 2, Heading 3) for all section titles — this is required. Do not simulate headings by manually bolding, enlarging, or coloring text. Visually it may look like a heading, but it carries no structure that screen readers or navigation tools can detect.
Build lists with Word's bullet and numbered list tools, not by typing dashes, asterisks, or numbers by hand.
Set the document language under **Review, Language** so screen readers use the correct pronunciation.
Run **Review, Check Accessibility** in Word before submitting and resolve any errors it flags. This built-in tool catches the most common problems in seconds. Submissions that fail the basic accessibility check may be returned for correction before entering the review process.

Figures, charts, and screenshots

Many IECJ cases rely on Excel and Tableau screenshots to show results. These images need a text alternative, but you do not need to cram every detail into alt text. Use this layered approach:

Write short alt text (one or two sentences) that states what the figure is and its main takeaway—for example, "Bar chart of 2019 organic avocado sales by city; New York leads, followed by Los Angeles and Seattle." Add alt text in Word by right-clicking the image and choosing **View Alt Text**.
Put the full detail where everyone can read it. The underlying numbers belong in an accompanying data table, and any procedure shown in a screenshot belongs in the body text as written steps. A figure's alt text can then simply point to that table or text rather than describing every cell.
Avoid screenshots of text or data where a real, selectable table would work instead. Live tables stay sharp when enlarged, are read correctly by screen readers, and let readers copy the values.
Do not rely on color alone to convey meaning (for example, red versus green cells). Add a label, symbol, or pattern as well, and make sure text has strong contrast against its background.

Tables

Create tables with Word's **Insert, Table** tool, and mark the top row as a header row (**Table Layout, Repeat Header Rows**). Screen readers use header rows to announce column context as the user moves through the data.
Keep tables simple. Avoid merged cells and blank rows or columns used only for spacing, as both confuse the reading order.

Excel templates and solution files

Give each worksheet tab a descriptive name (for example, "Data" and "Analysis") rather than leaving the defaults like "Sheet1." Delete unused blank sheets.
Start data in or near cell A1, format data ranges as actual Excel Tables (Insert, Table) with a header row, and give each table a meaningful name.
Add alt text to any embedded charts or images, avoid merged cells in data areas, and do not use color as the only way to flag values. Where a cell reference or note assumes the reader can see a chart, add a brief text explanation as well.
Run **Review, Check Accessibility** in Excel as well and resolve any errors before submitting.

Color and contrast

Text in graphics and charts must have sufficient contrast against the background. The minimum required by WCAG 2.1 AA is 4.5:1 for normal-weight text and 3:1 for large text (18pt or 14pt bold). Use the WebAIM Contrast Checker to verify your color choices before submitting.

Learn more

Writing effective alt text (WebAIM)

Word Accessibility Checker guide (Microsoft)

List of References guidelines

IECJ publishes digitally in HTML or PDF. Footnotes, endnotes, and inline citations must be converted to hyperlinks. Compile your sources into a Reference list at the end of the manuscript and remove all inline citations, footnotes, and endnotes from the body text before submission.

The governing principle for all links: link text must describe the destination clearly enough to stand alone. Screen readers can list every link on a page stripped of surrounding context. A list reading "click here, see here" is useless. A list reading "IMA 2024 Global Salary Survey, COSO Internal Control Framework, IAS 36 Impairment of Assets" is immediately navigable.

Contextual links (in-text citations)

When you reference a source, framework, dataset, or regulation in your text, make the descriptive phrase the link — not "click here," not a raw URL, and not a superscript number.

Ask yourself: if someone encountered only this link text, without the surrounding sentence, would they know where it goes and why it matters?

Examples of effective contextual links:

Citing a report: "Read IMA's 2024 Global Salary Survey" — not "The findings are available here."
Referencing a framework: "Download the COSO Internal Control — Integrated Framework" — not "For more information, click here."
Citing a standard: "Per IAS 36 Impairment of Assets, companies must…" — not "Per the standard (link), companies must…"
Citing prior research: "As Chen and Williamson found in their study of ABC adoption…" — not "As noted in prior research (link)…"
Citing a government source: "According to the BLS October 2024 CPI Summary…" — not "According to the report (link)…"
What to avoid:

Raw URLs as text: do not write https://www.imanet.org in your manuscript. Paste the URL as the hyperlink destination, not as visible text.
"Click here," "see here," "this link" — these are meaningless out of context and fail accessibility requirements.
Parenthetical URLs: do not write (available at: https://doi.org/10.XXXX). Link the source title instead.

Reference list links

In your reference list, attach the link to the most descriptive element — almost always the article or report title. Do not display the raw DOI or URL as visible link text; a screen reader announcing a full DOI URL character by character gives the reader nothing useful.

Preferred approach: — hyperlink the article or report title to the DOI or URL. The DOI destination is preserved; only the visible link text changes.

Note on APA 7th edition: APA 7 recommends displaying the full DOI URL in the reference. IMA's digital-first format takes a different approach for accessibility — link the title to the DOI rather than displaying the URL as text.

Journal articles – with DOI (preferred)

Format: Author(s). (Year). [Article title hyperlinked to DOI]. Journal Name, volume(issue), pages.

Example: Kaplan, R. S., & Norton, D. P. (1992). The balanced scorecard: Measures that drive performance. Harvard Business Review, 70(1), 71–79. — hyperlink the article title to the DOI URL.

Journal articles – URL only (no DOI)

Format: Author(s). (Year). [Article title hyperlinked to URL]. Journal Name, volume(issue), pages.

Research reports and white papers

Format: Organization. (Year). Report Title [hyperlinked]. Publisher.

Example: Institute of Management Accountants. (2024). 2024 IMA Global Salary Survey. IMA. - Hyperlink the report title to the IMA landing page.

Working papers (SSRN, NBER, institutional)

Format: Author(s). (Year). Paper title [hyperlinked]. Working paper, Institution.

Example: Autor, D., Levy, F., & Murnane, R. (2003). The skill content of recent technological change. NBER Working Paper No. 8337. — hyperlink the paper title to the NBER page.

Websites and web pages

Format: Author/Organization. (Year, Month Day). Page title [hyperlinked]. Website name.

Example: U.S. Bureau of Labor Statistics. (2024, October). Consumer Price Index — October 2024. BLS. — hyperlink the page title to the direct URL (not the BLS homepage).

Standards and regulatory documents

Format: Issuing body. (Year). Standard name and number [hyperlinked]. Publisher.

Example: International Accounting Standards Board. (2019). IAS 36 Impairment of Assets. IFRS Foundation. — hyperlink the standard name to the IFRS Foundation's official page.

Print-only sources (no digital version)

Use standard citation format with no hyperlink. Example: Senge, P. M. (2006). The Fifth Discipline: The Art and Practice of the Learning Organization. Broadway Business.

Technical rules (all links)

Links must be active and clickable in your submitted Word document. In Word, use Ctrl+K (Cmd+K on Mac) to insert or verify a hyperlink.
DOIs are preferred over URLs for journal articles because they are permanent identifiers that resolve to the current location even if the journal changes platforms.
Do not add a period after a DOI or URL at the end of a sentence or reference entry — a trailing period will break the link.
Copy URLs from the address bar of the live page, not from search result pages or PDFs. Search result URLs often expire or redirect incorrectly.
Avoid session-based or login-gated URLs. If a source is behind a paywall, link to the abstract page or DOI, which is publicly accessible.
Be consistent: use DOIs throughout your reference list, or URLs throughout. Do not mix styles.
Verify every link before submitting. Click each hyperlink in your Word document to confirm it opens the correct page. Broken links will be flagged during editorial review.
The phrase “Retrieved from” or “Accessed from” is not needed before DOIs or URLs.

Additional information

Journal submissions and questions can be sent to the IECJ Senior Editor, Margaret Shackell at IECJ@imanet.org.

Author Accessibility Quick Reference

Because IECJ publishes online, every file you submit should be usable with screen readers and keyboard navigation. These steps take only a few minutes each and are far easier to do as you write than to add later.

Writing the case and teaching notes (Word)

- Use Word's built-in heading styles (Heading 1, 2, 3) for section titles — this is required. Never simulate headings with bold or larger text.
- Make lists with the bullet/numbered list buttons, not typed dashes or numbers.
- Set the document language: **Review, Language**.
- Write descriptive hyperlink text ("IMA Competency Framework"), not raw URLs or "click here." There are examples of descriptive hyperlinks throughout the WCAG 2.1 AA webpage.
- Finish with **Review, Check Accessibility** and fix what it flags.

Figures, charts, and screenshots

- Short alt text, full detail elsewhere. Give each image one or two sentences of alt text stating what it is and its key takeaway (**right-click, View Alt Text**). You don't need to describe every number. Learn more about alt text on the WCAG blog.
- Put the data in a table. The numbers behind a chart belong in an accompanying table; steps shown in a screenshot belong in the body text. Alt text can then just point to them.
- Use real tables over pictures of tables. Screenshots of data can't be read aloud, enlarged cleanly, or copied.
- Don't rely on color alone. Pair red/green or other color cues with a label, symbol, or pattern. Text in graphics must also meet the WCAG 2.1 AA minimum contrast ratio of 4.5:1 against its background.

Tables (in Word)

- Insert real tables (**Insert, Table**) and mark the top row as a header row.
- Avoid merged cells and blank rows/columns used only for spacing.

Excel templates and solution files

- Name each tab descriptively ("Data," "Analysis") and delete unused blank sheets.
- Start data near A1; format ranges as Excel Tables (**Insert, Table**) with a header row and give each a meaningful name.
- Add alt text to embedded charts; avoid merged cells in data; don't use color as the only signal.
- Run **Review, Check Accessibility** in Excel and resolve errors before submitting.