



The Association of  
Accountants and  
Financial Professionals  
in Business

## IMA Research Foundation Doctoral Scholars Program Requirements

To prepare future management accounting educators and researchers for an evolving global business environment, the IMA® (Institute of Management Accountants) Research Foundation has created the *IMA Doctoral Scholars Program*. The goal of this program is to increase the number of professors who teach and research in management accounting. The program will provide support for students at various stages in their doctoral education in accredited programs, enabling them to work on studies that will advance management accounting research and practice. Management accounting scholars will go on to teach and mentor the next generation of students and help advance the future of management accounting research and the profession.

Researchers are required to acknowledge IMA Research Foundation funding received in any publication resulting from the funded project. We recommend wording such as “This article is based on research funded by an IMA® Research Foundation Doctoral grant.”

### Stage I (up to US\$2,000)

This funding is for doctoral students who have satisfactorily completed their first year of course work and will be working on a research paper on a management accounting topic. The maximum amount of funding is US\$2,000 and the funds can be used for research-related expenses and/or as a stipend (full-time students only). Funds will be disbursed at the start of the project. The application process requires submission of the following:

- A. Letter from the student including (1) timeline for expected completion of their doctoral program, (2) why their proposed study is worthwhile and has potential to contribute to the management accounting research literature.
- B. **Research paper proposal** on a management accounting topic that is deemed worthwhile. It should describe the project’s motivation, purpose, primary research question(s), theoretical background, research methodology, and how the study could impact the management accounting research literature. Length: 10-page maximum.
- C. Letter of recommendation from the director of the doctoral program confirming the applicant has completed their first year of coursework and is in good academic standing.
- D. Acknowledgments: (a) commitment to acknowledge IMA Research Foundation funding received in any publication resulting from the project, and (b) commitment to send IMA copies of the working paper and any published paper resulting from the project.



## Stage II (up to US\$3,000)

This funding is for doctoral students who have satisfactorily completed their second-year course work and working on a research paper on a management accounting topic with potential to be presented at a premier academic research conference. Preference will be given to those doctoral students that received Stage I funding. The maximum amount of funding is US\$3,000 and the funds can be used for research-related expenses or as a stipend (full-time students only). Funds will be disbursed at the start of the project. The application process requires submission of the following:

- A. Letter from the student including (1) timeline for expected completion of their doctoral program, (2) why they feel their research has potential to contribute to the management accounting research literature, (3) requested funding amount with details, (4) target conference for submitting paper.
- B. **Draft working paper or research proposal** on a management accounting topic with potential to be presented at a premier academic research conference. It should include the motivation for the study, purpose, primary research question(s), theoretical background/literature review, research methodology, findings (if available), and how the paper contributes to the management accounting research literature and practice. Length: proposal 10-page maximum; working paper text 20-page maximum (excluding attachments).
- C. Letter of recommendation from the director of the doctoral program confirming the applicant has completed their second year of coursework and is in good academic standing.
- D. Acknowledgments: (a) commitment to acknowledge IMA Research Foundation funding received in any publication resulting from the project, and (b) commitment to send IMA copies of the working paper and any published paper resulting from the project.

## Stage III (up to US\$10,000)

This funding is for doctoral students who have satisfactorily completed all required course work and have presented a research paper on a management accounting topic at an academic conference. Preference will be given to those doctoral students that received Stage I or II funding. The funds can be used for research-related expenses or as a stipend (full-time students only). One half of the funds will be disbursed at the start of the project and the rest after submitting evidence of submission to a premiere academic journal. The application process requires submission of the following:

- A. Letter from the student including (1) timeline for expected completion of their doctoral program, (2) why the research has potential to contribute to the management accounting research literature, (3) intended plans for submitting the research to academic journals, (4) requested funding amount with details (see item D below), and (5) deliverables including a paper submitted to a premiere academic journal and (optional) article for an IMA publication to promote the study,



- B. **Draft working paper or research proposal** on a management accounting topic with potential to be published in a premier academic research journal. It should include the motivation for the study, purpose, primary research question(s), theoretical background, research methodology, findings (if available), and how the paper could impact the management accounting research literature. Length: proposal 10-page maximum; working paper text 20-page maximum excluding attachments).
- C. A letter from the researcher's dissertation chair or faculty advisor indicating that the student has completed all required coursework, is currently in good academic standing, whether the proposal has been accepted by the department, and a timetable indicating approximate dissertation or research project completion date. Funding is contingent on acceptance of the proposed research by the department.
- D. Funding request with appropriate level of detail. The Foundation does not fund fringe benefits or replace applicants' research assistantships. The maximum amount of the Stage III funding is US\$10,000. The following types of costs are eligible for reimbursement, which are made directly to the student and are not reimbursed by another source:
- a. Costs of data collection including survey access, participant stipends, and limited travel.
  - b. Costs associated developing research engagements, partnerships, interviews, or arrangements.
  - c. Purchase or rental of custom databases and application software.
  - d. Data entry, supplies, word processing, copying, telephone, postage, transcription of interviews.
  - e. Journal submission fees.
  - f. Other reasonable costs associated with conducting the research project (including limited travel).
  - g. Reasonable stipends will be considered for full-time students.
- E. Acknowledgments: (a) commitment to acknowledge IMA Research Foundation funding received in any publication resulting from the project, and (b) commitment to send IMA copies of the working paper and any published paper resulting from the project.

*Please send questions and submissions to: Kerry Butkera, IMA Project Manager, Research and Thought Leadership @ [research@imanet.org](mailto:research@imanet.org)*