1. **CIMA’S RESEARCH APPLICATION PROCESS**

CIMA’s charter to advance the science of management accounting forms the core of our academic research strategy and guides our research goals. Research is fundamental to CIMA’s overall value chain as it ensures that we are adding value to the profession and identifying new issues or trends that emerge in the marketplace.

As such, CIMA is keen to identify and work with academics and practitioners who are doing research in the area of management accounting and can offer insight into different subject areas. Each application is judged on its academic rigour, quality, originality and potential contribution to CIMA’s research objectives and accountants in business.

CIMA runs up to three research initiatives a year on a range of topics and researchers from around the world are eligible to apply. Figure 1 below illustrates the CIMA Research Application process with an approximate timeline for the process.

<table>
<thead>
<tr>
<th>Week 1</th>
<th>CIMA’s Call for Proposal announced</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 2–31</td>
<td>Applications received by CIMA</td>
</tr>
<tr>
<td>Week 31</td>
<td>Closing Date for Applications - no applications accepted after midnight (UK Time) on closing date</td>
</tr>
<tr>
<td>Week 31</td>
<td>First review of applications begins</td>
</tr>
<tr>
<td>Week 31–33</td>
<td>Long listed applications selected</td>
</tr>
<tr>
<td>Week 33–35</td>
<td>Unsuccessful candidates notified by email</td>
</tr>
<tr>
<td>Week 36</td>
<td>Shortlisted applications selected and candidates notified by email and invited for interview</td>
</tr>
<tr>
<td>Week 36</td>
<td>Unsuccessful candidates notified by email</td>
</tr>
<tr>
<td>Week 37</td>
<td>Panel interview (up to 1 hour) takes place at CIMA or by conference call</td>
</tr>
<tr>
<td>Week 37</td>
<td>Successful candidates notified by email</td>
</tr>
<tr>
<td>Week 37</td>
<td>Unsuccessful candidates notified by email</td>
</tr>
<tr>
<td>Week 38–40</td>
<td>Successful applications presented to GCT for funding request</td>
</tr>
<tr>
<td>Week 38–40</td>
<td>Once funding granted, contract finalised and signed</td>
</tr>
<tr>
<td>From Week 41</td>
<td>Project begins!</td>
</tr>
</tbody>
</table>

**Figure 1 CIMA Research Application Process**

Should you be successful and be invited for an interview, please note the following:

- Where travel to CIMA office exceeds 3 hours, the interview may be held via video conferencing.
- Only two members of the research team can be present in person for the interview
- Where teams travel to the CIMA office, CIMA will only reimburse costs as indicated below. Please note that CIMA will not reimburse any overnight stay in London.

<table>
<thead>
<tr>
<th>Max amount per person (max of 2 people)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Train (to London)</td>
<td>£50.00</td>
</tr>
<tr>
<td>Flight</td>
<td>£80.00</td>
</tr>
<tr>
<td>Subsistence per day (may only include food and drink for that day)</td>
<td>£10.00</td>
</tr>
<tr>
<td>London Travelcard (or Oyster card top-up)</td>
<td>£7.50</td>
</tr>
</tbody>
</table>

- CIMA will not reimburse for car travel or parking fees.
2. APPLYING FOR A CIMA RESEARCH GRANT

CIMA invites research proposals which seek to develop the science of management accounting. CIMA’s current areas of interest can be found on its Research webpage at [www.cimaglobal.com/research](http://www.cimaglobal.com/research)

Your research application will be peer reviewed by a minimum of 4 external academics and practitioners, who assess the rigour and relevance of all applications and recommend applications to CIMA’s Research and Development Panel and General Charitable Trust for funding. The Research team of CIMA’s Applied Research Unit administers and manages the research process.

CIMA’s General Charitable Trust make the final decision on whether or not a research grant is awarded.

Project budget
Grants between £5,000 and £40,000 are available depending on the scope of the project

- Grant applications must be submitted in Pounds Sterling. **All grants will be fixed in Pounds Stirling on the date the contract is signed.**

- Applications must provide a detailed breakdown of costs for each stage of a project. For example, stages might include project set-up, desk research, fieldwork, analysis, reporting and dissemination.

- Eligible costs include:
  - Telephone, printing & postage,
  - Travel & accommodation (not subsistence)
  - Purchase or rental of special software or databases
  - Secretarial services directly related to the project
  - Research assistant (but not full salary costs).
  - Proposals including substantial amounts for teaching buy-out are unlikely to be successful.

- Please set aside £1,000 of your budget to cover the typesetting and printing costs of the final research report, which will be arranged by CIMA.

- **Certain costs are not covered in the funding award and will not be reimbursed.** These costs include, but are not limited to:
  - Subsistence costs incurred while travelling
  - Capital grants for buildings
  - Hardware and other equipment, including voice recorders, memory sticks, laptops etc.
  - Day-to-day office running expenses or premises/ accommodation fees

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1 The purchase of software is evaluated on a case by case basis. Researchers should submit a short business case on the need and the benefits that this software will bring to the project. Each case will be evaluated by CIMA staff. CIMA can decide to purchase the software itself and make it available to the researcher, but without giving up ownership. Alternatively CIMA can allow the researcher to purchase the software. In general the legal title to any purchased software and equipment will remain with CIMA at the end of the project, unless CIMA has agreed otherwise with the researcher.
Conference attendance (delegate fees)

- PhD Funding

- 30% of the grant will be withheld until the final project outputs have successfully completed peer review.

**Other Funding**

CIMA is happy to co-sponsor research projects. Other funding organisations or Institutes, which have been approached for funding related to this work, should be detailed and any contracted outputs and IP rights should be outlined.

**Project invoicing**

Your Finance Officer (or Research Accountant) will be the main contact for invoice queries. Please include a contact telephone number and e-mail address in your application. **CIMA should be promptly notified of any changes in staff and updated contact details should be forwarded.**

Invoices should clearly break down project costs in alignment with the grant application submitted to CIMA.

Researchers may request to submit invoices in another major currency (e.g. US$, AU$, HK$, NZ$, Can$, Euros, RMB, Yen). CIMA will convert the amount requested to Pound Sterling at the current exchange rate at the time the invoice is issued. If there is any major volatility in the exchange rate then CIMA will review the value of the grant.

**Contract**

The funding will be provided by CIMA’s General Charitable Trust (GCT). A standard contract is used for all research projects. The contract will be signed by the GCT. The clauses have been drafted and agreed by the CIMA Research and Development Panel and CIMA’s lawyers. **It is the researcher’s responsibility to ensure that their university can agree to the contract before submitting the application.**

A copy of the contract is available for download on the CIMA research website at [www.cimaglobal.com/research](http://www.cimaglobal.com/research). **Please ask your university or institution to review the contract prior to submitting an application to ensure the clauses in the contract are agreeable to them.**

**Contracting Parties**

The contracting parties (including the researcher’s institution if applicable) will be those named on the final contract and therefore the full and correct legal title is essential.

**All correspondence will be addressed to the Principal Researcher only.** All other researchers should be named (except for research assistants not yet appointed).

Please note that the Principal Researcher should be the primary investigator and **not** the name of the supervisor.

**Data Protection.**

Please note that due to the Data Protection Act 1998 requirements, CIMA will not give researchers access to its membership database.
CIMA actively supports its researchers by promoting their research in publications such as Insight, Velocity and Financial Management (FM). It also promotes projects on the CIMA website.

References
Referees will be approached for shortlisted candidates and are expected to respond to CIMA within 3-4 days of the request being sent.

Where the Principal Researcher has limited or no previous experience of research, the name of a responsible person willing to provide academic supervision, should be provided. The named person will be approached by CIMA to confirm his/her willingness to fulfil the role.

Submitting your proposal
CIMA’s Research and Development Department administers and manages the research process. Please submit your completed application before or on the specified closing date. Any email received after midnight (UK time) on the closing date will not be considered.

Application forms should be:

- In the specified template;
- No longer than 5,000 words;
- Submitted as one document;
- in MS Word format only;
- Emailed to research@cimaglobal.com before midnight (UK Time) of the closing date. Any applications received after the closing date will be rejected. Only applications submitted via email will be accepted.

For queries please call +44 (0)20 3367 2574
SECTION 3: COMPLETING THE APPLICATION FORM

KEY PROJECT INFORMATION

Title of the Project
Your project title should be no more than 10 words – be clear, it should describe the research.

Timescale
Be realistic and ensure your delivery dates are achievable.

Progress reports are expected throughout the life of the project\(^2\). CIMA checks researchers’ track record of producing reports on time and within budget.

PROJECT DETAILS

Summary
Outline the objectives, scope and approach for the project, proposed outputs and intended audience, outcomes i.e. what does the project expect to achieve.

Your summary should cover return on investment to CIMA (e.g. PR, brand recognition, innovative dissemination channels and methods, practitioner take aways, etc).

Please outline how your project will complement CIMA’s position in this area of research and expected benefits to Professional Accountants in Business (PAIBs), employers, governments, etc.

Background
The background section of your form should be succinct. It should explain:
- why your proposed research should be done
- why now
- why by you
- whether you have conducted previous research in this area
- what you expect your project to add to the current body of research in this area

Use clear, concise and non-academic English so that the proposal is accessible to both academic and practitioner reviewers.

Detailed Project Plan
Your project plan should set out:
- the research methodology with justification
- the population you plan to research (recruitment plan, evidence of contacts made, method of sampling)
- explain your backup plan for the project (what if the expected results are not generated from the initial research methodology/questionnaire). Where access is required it is vital for the project plan to identify a Plan B list of organisations.

\(^2\) Progress reports should be submitted quarterly as indicated until all the outputs of the project have been submitted to CIMA.
Your plan should include sufficient detail for reviewers to consider the adequacy of the resources for performing the research. Therefore, staff time, resource requirements and travel should be disclosed.

**Existing Literature**
Existing literature relevant to the project should be identified.

**Expected Outputs**
Please list the outputs that you expect to produce from this research. Outputs should be practitioner, not academic.

At a minimum CIMA expects researchers to produce:
- an executive report; and
- an article for its member magazines (Insight, FM, Velocity)

You may also be asked to present a workshop/forum/webcast for CIMA members. Priority will be given to projects with innovative outputs, which will benefit practitioners.

**CVs**
Submit a **one page** CV for each of the researchers that you expect to be working on the project. CVs should include details of any current and previous research and be pasted into the application, not submitted separately.