CIMA Research and Development

GUIDANCE NOTES – APPLICATION FOR A RESEARCH PROJECT GRANT

A. Specific notes CIMA’s research programme

CIMA encourages and supports research which develops the science of management accounting. Our current areas of interest can be found in the CIMA Research Strategy document which is available on the CIMA website (www.cimaglobal.com/research). We welcome both academic and practitioner proposals. Each application is judged on its academic rigour, quality, originality and potential contribution to CIMA’s research objectives and accountants in business. Support may be financial or with the development of business oriented outputs.

In practice, applicants may apply for funding of up to £5,000 for projects.

The research application will be peer reviewed (by both academics and practitioners), with reviewers’ recommendations presented to CIMA’s Research and Development Board and Senior Management Team who make the final decisions on awarding grants. CIMA’s R&D Board consists of both academics and practitioners and is responsible for overseeing CIMA’s research programme. Each proposal is reviewed by minimum of 5 external reviewers.

A financial grant is intended to support the costs of the project. Eligible costs include printing, postage, telephone, and accommodation, purchase or rental of special software\footnote{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.} or databases, and secretarial services directly related to the project. Funding may also include the appointment of a full-time research assistant.

Certain costs are not covered in the funding award and these will \textit{not} be reimbursed. These costs include, but are not limited to:

- Capital grants for buildings
- Data processing and other equipment, including voice recorders, memory sticks, laptops, pda’s etc.
- Day-to-day office running expenses or premises/ accommodation fees
- Subsistence at conferences/events.

\textbf{CIMA is unable to contribute to appeals and cannot respond to requests for financial help from individuals in personal difficulty or distress.}

B. How to apply for CIMA research grant

CIMA requires all applicants to complete a standard application form and provide supporting supplementary information. The application form is available on the CIMA
research website (www.cimaglobal.com/research) or it can be requested by email from research@cimaglobal.com.

Please note that only email applications can be accepted.

The application and supplementary information must be completed in full to enable an informed assessment to be made and should not be longer than 4,000 words.

Researchers are encouraged to contact staff at the CIMA Research and Development Department to discuss potential research ideas and/or to submit project outlines. Contact details can be found at the end of this document.

C. Completing the application form

The following information is mandatory and must be disclosed on the application form.

- Which researcher will be the main contact (principal researcher/investigator)? All correspondence will be addressed to the Principal Researcher only. All other researchers should be named (except for research assistants not yet appointed). Full contact details are essential and CIMA should be promptly notified of any changes.

- 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. The blank contract is available to download from www.cimaglobal.com/research. It is essential that your institution reviews and accepts CIMA’s contract before submitting an application. Not having your university’s pre-approval on CIMA’s standard research contract, might result for immediate rejection of your proposal.

- The short title of the project should be brief and descriptive and no more than 10 words

- It is preferred that the research grants are requested in Pounds Sterling. All grants will be fixed in Pounds Sterling on the date the contract is signed. However, researchers not based in the UK, 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 on the date when the contract is signed and on payment of each invoice. Should there be any major volatility in the exchange rate then CIMA’s R&D Board would review the project and consider increasing the Pound Sterling value of the grant.
• Project duration and key dates are important as CIMA rigorously monitors project progress in accordance with the dates provided.
  
  o They must be realistic and achievable. Progress reports are expected throughout the life of the project\(^2\) to update CIMA staff and the R&D Board. CIMA will check the researchers’ track record of producing research reports on time and within budget and this will be taken into consideration when new proposals are evaluated.
  o CIMA will adjust the start date where contract approval post-dates the proposed start date.
  o Researchers should take care to allow adequate time for the evaluation and approval process to take place before the scheduled start date of their project.\(^3\)
  o \textbf{In order to avoid delays and streamline the process, please make sure that your University (or Institution) has reviewed and agreed to the clauses in the standard CIMA research contract.}

• The Finance Officer (or Research Accountant) will be the main contact for invoice queries. Both contact telephone number and e-mail address should be included in the application. \textbf{CIMA should be promptly notified of any changes in staff and updated contact details should be forwarded.}

1. The project summary should outline the objectives of the project, scope and approach for the project, proposed outputs and outcomes and the benefits to CIMA, professional accountants in business, PAIBs, employers, governments, etc.

2. The short background should explain why this research should be done, why now and why by you? The language and tone of the synopsis should be understandable from a general perspective to both academic and practitioner reviewers and assume no previous knowledge of the subject.

3. The detailed plan should identify what the project wants to achieve in detail, how this research complements CIMA’s position in this particular area of research and the intended audience.

The research plan should include information on the research methodology (this may include both qualitative and quantitative research methods, such as interviews, questionnaires and focus groups) and the population planned. Staff time, resource requirements and travel should also be disclosed. Sufficient detail is required to enable the reviewers to consider the adequacy of the resources for performing the research.

Information should also be given about how this research would complement CIMA’s position in this area of research.

\(^2\) Progress reports should be submitted quarterly as indicated until all the outputs of the project have been submitted to CIMA.
The research plan should identify a ‘back up plan’ if the expected results are not generated from the initial research methodology and/or questionnaire, if survey response rates are low. Where access is required it is vital the proposals identify a Plan B list of organisations.

The cost and timescale section should include an itemised budget to show costs such as: travel, subsistence, stationery, postage, staffing and other. **Where the project exceeds one-year duration, phasing of the costs must be provided.** CIMA will evaluate the phasing proposal and may choose to approve the funding for each subject to satisfactory completion of the previous phase. **All invoices should be itemised to match the itemised budget.**

Please explain in the investment appraisal portion of this section what CIMA’s the return on investment is (e.g. PR, brand recognition, innovative dissemination channels and methods, practitioner take aways, etc)

4. Existing literature relevant to the project should be identified.

5. Proposed practitioner outputs expected from this research. As a minimum the research is expected to produce a teaching case study, practitioner case studies and research executive are expected; however, priority will be given to projects with innovative outputs, which will benefit practitioners.

6. All researchers are required to include a one page current CV that includes brief details of any current and previous research. Where other researchers or a research assistant have been named, a one page CV should be submitted for each additional named researcher. The CVs should be pasted on this application.

7. CIMA can provide assistance in helping with the development of business oriented outputs. Any data requested must be clearly specified. **Please note that due to the Data Protection Act 1998 requirements, it is unlikely that CIMA will be able to give researchers access to its membership database.** Such requests will be evaluated on a case by case basis and a decision will be taken based on specific circumstances and the benefits of such a survey to CIMA in general. CIMA does not arrange access to corporate organisations but may provide contact(s) in certain circumstances. CIMA will actively support researchers by promoting their research using various publications, such as Insight, Velocity, FM magazine or by promoting the project on the CIMA web site.

8. 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.

9. All referees will be approached for any candidates, which have been shortlisted. Referees are requested to respond within 3-4 days of request.

4 Should an access be granted, a Database Information request form must be completed. These forms are available on request from CIMA Research and Development staff.
10. 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. In some circumstances CIMA may be able to suggest appropriate persons to applicants who would otherwise have difficulty identifying a supervisor.

D. 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 Board and CIMA’s lawyers. These are not usually amended for individual institutions or company policies and only minor amendments can be made in exceptional cases. 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. 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.

E. CIMA contact details

The Research team of CIMA’s Applied Research Unit administers and manages the research process. They can be reached at 26 Chapter Street, London SW1P 4NP, phone +44 (0) 20 7663 5441, email research@cimaglobal.com.

Additional information can also be found on the CIMA research website at www.cimaglobal.com/research.