ima®

The Association of Accountants and Financial Professionals in Business

IMA Research Foundation
2026 Call for Research Proposals

The IMA Research Foundation (IRF) is dedicated to funding relevant, thought-provoking research that furthers the knowledge and scope of accounting and financial management globally. To date, the Foundation has awarded over $2,000,000 in research grants to academics and doctoral students. Click below to sample recently IRF-funded whitepapers:

- The Naughty List or The Nice List? Earnings Management in the Days of Corporate Watchdog Lists
- Sustainability CFO: The CFO of the Future?

The IRF is launching its 2026 Call for Research Proposals. Research in the areas described below is especially encouraged although other topics will be considered. Proposed studies can use basic or applied research methods including analytical, archival, experimental, survey, or case study.

Up to three (3) proposals received by the IRF will receive grants up to $20,000, based on an assessment of their potential to advance the practice of management accounting. Additionally, the Foundation will consider other proposals for grants, although these may be awarded at a reduced amount after satisfactory revisions are made.

Grant proposal criteria:

- Proposals should meet the appropriate IRF proposal guidelines: Guidelines for submitting research proposals.
- Other than the requirements described in the guidelines, doctoral students are required to follow the instructions below when submitting their research proposals:
  1. Select "Academic Grant" as the submission type in the application portal.
  2. Grant number should include the letters **CFP**, at the end of sequence to be recognized as a submission to the call.
  3. Submit a letter from the student's dissertation chair or faculty advisor, or the director of the doctoral program indicating that the student has completed all required coursework, is currently in good academic standing, and a timetable indicating approximate dissertation or research project completion date. The letter should be uploaded to the "Other Documents" field in the application portal.
- Researchers will be expected to produce an approximately 3,000-word article or report for a professional audience.

Deadline for Submission of Proposals: March 1, 2026, 12:00 Midnight EDT. Winners to be announced by July 15, 2026.

AI in Management Accounting

Artificial Intelligence (AI) is rapidly transforming the accounting and finance function. Large language models are increasingly being integrated into enterprise systems, autonomous agents are posting journal entries in real time, and the ongoing rollout of the new regulations such as the 2024 EU AI Act is driving significant shifts in AI governance frameworks. These developments are redefining how management accountants plan, control, and make decisions.

By funding rigorous, forward-looking research, the IMA seeks to equip its members with evidence-based guidance that not only helps them adapt to emerging technologies, but also positions them to lead the profession into the future. For the purposes of this call, "AI" refers broadly to generative AI, machine learning methods, and autonomous agent technologies. Guided by IMA's Competency Framework, we have identified a number of topics of interest:

(1) AI-Enabled Financial Planning and Analysis (FP&A) and Strategic Decision Making

AI tools are increasingly embedded in FP&A and strategic decision making. Research in this area could explore:

- How AI technologies transform planning, budgeting, forecasting, costing, inventory management, and strategic decision making.
- The performance implications of AI integration (e.g., accuracy improvement and cost savings).

(2) Governance, Risk, and Ethics of AI in Accounting & Finance

As AI systems become more embedded in decision-making, concerns around data integrity, transparency, explainability, bias, and compliance have increased. Research in this area could address:

- Ethical and governance challenges associated with AI-based systems.
- Internal control adaptations and risk management in the context of AI.
- Impacts of emerging regulations (e.g., EU AI Act) on the implementation and assurance of AI technologies.

(3) Human Capital, Education, and the Evolving Role of Management Accountants

AI-driven automation is transforming the skills and responsibilities of management accountants, making education and professional development essential. Potential research topics could include:

- Identification of competencies for management accountants in AI-augmented environments.
- Integrating these competencies into management accounting curricula and certification programs.
- Implications of AI for workforce design, team composition, professional identity, and career development in accounting.

(4) Organizational Transformation in the Era of AI

The effective use of AI requires not only technical deployment but also organizational readiness. Research areas in this area could include:

- Interactions between human intuition and AI-generated insights in complex decision environments.
- The role of leadership, culture, and internal governance in driving successful AI integration.
- Organizational design issues such as redistribution of decision rights, accountability systems, and changes in control environments.

Each of these themes welcomes archival, survey, experimental, field, theoretical, or mixed-methods research that advances both scholarly understanding and professional practice in management accounting.

*Please submit applications through the [IMA Application Portal] by **March 1, 2026**. Please be sure to mark off in the application that you are submitting to a Special Call. If not, your submission may be overlooked for consideration.*

Questions regarding this call or other IRF grant programs can be sent to research@imanet.org