

CIMA research initiative

Leadership

Making change happen in organisations is seen as an essential element of management accounting that can make the difference between success and failure and is a form of leadership that can be exercised at any level of management.

CIMA's intention is therefore to study leadership in the context of the management accountant and their careers and how they interact with the organisation to make change happen. More broadly, CIMA's intention is also to identify common characteristics across management accountants who do and don't reach senior levels of management and to identify the pre-requisites to reaching those influential positions, as well as the barriers. Most people will not get to CEO level, but nonetheless have the opportunity to lead effectively within their organisations.

Research questions that might be considered include but are not limited to:

- What leadership factors have the greatest bearing on the ability of management accountants to effect change successfully? Do these factors change significantly as a career progresses, or are they common characteristics to success throughout a career?
- Do accountant CEOs (and management accountant CEOs in particular) perform differently than CEOs from other backgrounds? How does a management accounting background influence leadership style, quality, performance eg cost reduction vs innovative creativity, forward looking vs backward looking, etc?
- Do organisations identify management accountants who have ambitions for leadership so they can equip them for those roles? What are the educational implications of preparing MA's for leadership? Can leadership skills be taught? How can they be integrated in accounting?
- How much ambition is there for 'leadership roles' among the accountancy population?
- Do organisations properly understand the contribution that management accountants make and what stops management accountants with leadership potential from realising it?
- What does successful leadership of the finance function entail?
- Can accountancy syllabuses and CPD resources/activities be mapped against leadership role profiles?

- Does culture within organisations differ between those that (a) promote management accountants and (b) organisations that do not?
- What are the behaviours of those who lead teams successfully or achieve senior positions compared with those of the wider management population?

Applications

Grants are typically between £5,000 and £40,000 depending on the scope of the project and its outputs.

Applicants are strongly advised to read CIMA's research strategy prior to application. Details and application forms can be found at www.cimaglobal.com/research

The closing date for applications is 2 April 2012. Shortlisted applicants will be invited to present their proposals to a CIMA review panel on 8 May 2012.

The review panel will be chaired by Robin Bellis-Jones FCMA.

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