



Editorial Policy and Submission Guidelines

IMA Educational Case Journal

Overall

Teaching cases should focus on management accounting (MA) and related fields (may also include research related to management accounting case writing or teaching with cases). MA topics include (but not necessarily limited to) the following categories:

- Strategic cost management (SCM): product and service costing, cost allocation, implementing strategy, customer profitability analysis
- Planning and decision making (PDM): cost estimation, cost-volume-profit (CVP) modeling, budgeting, decision making, capital investments, target costing, and theory of constraints (TOC)
- Operational process management and innovation (OPMI): flexible budgeting, standard costs, variance analysis, nonfinancial performance indicators, quality control, Lean, innovation governance
- Risk management and internal controls (RMIC): sustainability, performance evaluation and indicators, responsibility centers, balanced scorecard, transfer pricing, compensation and incentives
- Business leadership and ethics (BLE): role of the management accountant, ethical decision making, *IMA's Statement of Ethical Professional Practice*, whistleblowing, organizational culture, employee engagement

Real-world cases are strongly preferred, but fictional cases, especially those with some basis in practice, will be considered. The case should not be merely a "number crunching" exercise, but should require interpretation of data in a decision-making context. The case should introduce useful information about the key characters in the story. There should be a story they are trying to deal with that includes more than just numerical computations but also human factors.

Submission Guidelines

- Microsoft Word and PDF formats are both acceptable for initial submissions. Microsoft Word is required for the final accepted version of the manuscript.
- 12-point font and be double-spaced, except for indented quotations.
- Margins should be at least one inch from top, bottom, and sides.

Required for Submission of Cases (separate files)

- Case and discussion or assignment questions
- Teaching Notes, including parts listed below
- Cover page including author contact information
- Completed [submission form](#)

- Email or letter attesting that case has not been published, accepted, or under review elsewhere.
- If based on real company or clearance required, evidence that case has been cleared for publication with company.

Teaching Notes should include the following (preferably in the same order):

- A. **Abstract and Keywords:**
 - a. The abstract should be 100 to 150 words presented on a separate page, immediately preceding the text of the Teaching Note.
 - b. The abstract page should contain the title of the manuscript but should not identify the author(s).
 - c. Abstracts for cases and other instructional materials should state their purpose and describe the subject matter context to which they relate.
 - d. Abstracts should be followed by three to six keywords for the case.
- B. **Intended course(s) and audience:**
 - a. The case's position within the course, the topics it covers, and its specific teaching objectives.
 - b. Authors should identify any associated readings or theoretical material that instructors might draw on to relate the case to their field or to the course.
- C. **Assignment Questions:**
 - a. Suggested assignment questions for student preparation, accompanied by a full analysis of each question.
 - b. Authors should highlight analytic points that might be noticed only by the best students—points that might differentiate an "A" grade on a written assignment.
- D. **Teaching plan:**
 - a. Likely student responses to the case and key questions, role plays, use of audiovisuals or in-class handouts, etc.
- E. **Strategies for using the case** in class, e.g., ways in which the case can be altered to fit particular classroom needs.
- F. **Evidence of efficacy** in the classroom.
- G. **Epilogue** (if appropriate) or follow-up information about the decision actually taken.

Optionally, the submission may include supporting documentation, e.g., workbooks containing numeric problem solutions.

Style Guidelines

- All pages, including tables, appendices and references, should be serially numbered.
- Spell out numbers from one through nine, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.
- Within text use the word percent; in tables, figures, and exhibits the symbol % is used.
- In general, references, footnotes, and citations should follow the guidelines used by the Accounting Review (click [here](#)).

Tables and Figures. Authors should note these general requirements:

- Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure.

- A reference to each table or figure should be made in the text.
- The author should indicate by marginal notation where each table or figure should be inserted in the text, e.g., (Insert table X here).
- Tables or figures should be reasonably interpreted without reference to the text.
- Source lines and notes should be included as necessary.
- When information is not available, use "NA" capitalized with no slash between.
- Figures must be prepared in a form suitable for printing.

Journal submissions and questions can be sent to Kip Krumwiede, director of research at **IECJ@imanet.org**.