

# CIMA Research Initiative

## The role of the accountant in innovative organisational relationships.

CIMA, the Chartered Institute of Management Accountants, invites proposals on the topic of 'the role of the accountant in innovative organisational relationships'. Such relationships include offshoring/outsourcing, joint ventures, supplier partnerships or other collaborations and alliances which involve adaptable participants engaged in an interdependent network in which the boundaries between participants are moveable, undefined or non-existent.

Other terms to describe such relationships include virtual organisations, virtual communities, emergent organisations, co-opetition, business ecosystems and organisations without boundaries.

CIMA's interest in this topic is centred on the role of the management accountant, which includes the accounting, decision making, performance measurement and management of these relationships once they are established, and the role of the management accountant in the formation of such relationships. Other specific topics include, but are not confined to:

- Is the business case made for such new and fluid models? What can we learn from successful examples?
- How does the governance operate in such organisational relationships?
- How are innovations and learnings shared between participants in such relationships?
- How are the risks and rewards fairly shared between participants?
- How do participants protect or share intellectual capital?

This topic may benefit from an interdisciplinary approach; and any research methodology may be proposed. The research findings should be of value to both the business and the academic community, and cases may be drawn from both the commercial and not-for-profit sectors.

Grants are typically between £4,000 and £40,000 depending on the scope of the project and on likely outputs.

### Applying

Application forms can be obtained from the CIMA website [www.cimaglobal.com/research](http://www.cimaglobal.com/research)

The closing date for completed applications is **30 April 2008** and shortlisted applicants will be invited to present their proposals to a CIMA review panel.

The review panel will be chaired by Professor Michael Bromwich from the London School of Economics.

For further information on this funding initiative or for other research related enquiries, please contact CIMA's Innovation and Development department:

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Further information on CIMA's research programme can also be found by reviewing the CIMA Research Strategy in the research section of the CIMA website at: [www.cimaglobal.com/research](http://www.cimaglobal.com/research)

