



Editorial Policy and Submission Guidelines

IMA Educational Case Journal

Overall

Case submissions should focus on management accounting topics and related fields (*IECJ* also accepts research papers related to management accounting case writing or teaching with cases). **Case topics may include other areas of business but should be integrated with IMA's Management Accounting Competency Framework**, whose domains include the following:

- Strategic Management
- Reporting & Control
- Technology & Analytics
- Business Acumen & Operations
- Leadership
- Professional Ethics & Values

A case should describe a dilemma or decision faced by a well-developed protagonist character. *The decision should not be obvious, and the case should not be merely a "number crunching" exercise but should require interpretation of data in a decision-making context.* There is a difference between a "homework problem" and a case. In a case, there should be room for multiple answers and different opinions. The dilemma should typically include numerical computations as well as human factors. A student Excel template and Instructor completed template are required as part of the submission for cases with calculations (see below for detail). If it is a data analytics case, please submit a sample response using appropriate software. Real-world cases are strongly preferred, but fictional cases with a sound basis in practice will be considered. Cases can be designed for introductory, upper-level, or graduate courses.

Submission Guidelines

- Microsoft Word and PDF formats are both acceptable for the written portion of the initial submissions. Microsoft Word is required for the final accepted version of the manuscript. Microsoft Excel, PowerBI, Tableau, and Tableau Prep are acceptable for calculations and data analytics. Consult with the senior editor if your submission uses different software.
- Manuscripts should be in 12-point font and double-spaced, except for indented quotations.
- Margins should be at least one inch from the top, bottom, and sides.
- Numerical information used for analyses should be presented in supplemental tables (instead of contained within the case).
- Author(s) must provide a blank student template as well as a properly formatted Excel file containing the suggested solution. The solution Excel file must include a Data tab with the appropriately labelled data and a separate Analysis tab (or tabs) which reference the data tab for all numbers used in calculations. This structure allows faculty using the case to change numbers within the case and generate a "new" case solution.
- Please submit an example visualization or other output for Data Analytics cases.

Required for Submission of Cases (separate files)

- **Case (without specific case questions)**. IECJ has adopted a policy that specific case questions should be placed in the Teaching Notes and not in the case unless there is a good reason to do so. This makes it easier for faculty to modify the questions and makes the case more flexible for different course levels, types of courses, and instructors' teaching objectives. The case should normally end with a summary of the overall dilemma or issue being faced and the decision-making role of the student. Here is an example:

Angie recognized she needs some professional help and hired your consulting team to advise her on financial planning and analysis to evaluate the first six months of operations. You will also advise her on whether the business is sustainable and, if so, how to reach her profit goals.

- As another procedure to increase the flexibility of cases, IECJ also now requires all numerical information used for analyses to be presented in supplemental tables (instead of contained within the case).
- Teaching Notes, including case questions and other parts listed below.
 - Student template (Excel)
 - Faculty Excel complete solution
 - Data Analytics solution and any key "quick start" tips for faculty trying to replicate it.
- Cover page including author contact information.
- Email or letter attesting that the case has not been published, accepted, or under review elsewhere.
- If based on a real company or if clearance is required, evidence that the case has been cleared for publication with the company. Cases based on public information need to be thoroughly referenced.
- [Completed copyright submission form](#) (**Note:** This form is NOT required at the time a case is initially submitted for review. Only the authors whose cases are accepted for publication are required to complete this form before the cases are published.)

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

A. Abstract and Keywords:

- The abstract should be 100 to 150 words presented on a separate page, immediately preceding the text of the Teaching Notes.
- The abstract page should contain the title of the manuscript but should not identify the author(s).
- Abstracts for cases and other instructional materials should state their purpose and describe the subject matter context to which they relate.
- Abstracts should be followed by three to six keywords for the case. Use keywords that instructors are more likely to search for.

B. Introduction:

- A summary of the paper, reference to other applicable cases, pedagogical research, and/or new sources that suggest the case topic is important.
- A summary of the key objectives of the case and provide a "road map" to the rest of the teaching note.
- A discussion of how the case and teaching notes fit IMA's Management Accounting Competency Framework
- Research methodology; primary and secondary sources of data; whether the case is based on a real company (possibly disguised), public information, or fictional.

- *A good introduction is imperative for the case to be used by other faculty members.*
- C. **Intended course(s) and audience:**
- The case's position within the course, the topics it covers, and its specific teaching objectives.
 - Authors should identify any associated readings or theoretical material that instructors might draw on to relate the case to the course.
- D. **Assignment Questions:**
- Summary list of potential specific assignment questions for student preparation or class discussion without solutions.
 - Detailed discussion of each potential question, including recommended answers and supporting calculations (where appropriate). This discussion should be provided separately from the list of potential assignment questions. Ideally, authors should highlight analytic points in two parts: (1) Acceptable: a suggested solution that is acceptable (passing) and (2) Outstanding: additional analysis that would differentiate an outstanding solution.
 - Excel file with solutions referenced to the questions.
- E. **Teaching plan:**
- Likely student responses to the case and key questions, role plays, use of audiovisuals or in-class handouts, etc.
- F. **Strategies for using the case in class**
- e.g., ways in which the case can be altered to fit particular classroom needs.
- G. **Evidence of efficacy in the classroom.**
- Usually, the case must have been used in class and this section should include student feedback or other evidence of efficacy received.
 - IECJ does not necessarily require quantitative scores from formal testing or students' surveys as evidence of efficacy, although most authors do so by using a Likert scale. That said, Authors must provide convincing evidence that the case accomplishes the stated
 - Learning Objectives. A strong source of evidence of efficacy is that other faculty have used the case and are able to "easily" incorporate it into their course. Examples of acceptable evidence include, but are not limited to, the following:
 - i. A tally of the comments made on some type of assessment instrument plus discussion of how the comments improved the case.
 - ii. Comments from two or more professionals or other faculty members (not the authors) who had read or used the case.
 - iii. Results from a formal study of efficacy (e.g., a pre/post test of learning)
- H. **Conclusion section**
- serves as a final summary.
- I. **Epilogue**
- (if appropriate) or follow-up information about the decision actually taken.

Style Guidelines

- **Page numbers:** All pages, including tables, appendices, and references, should be serially numbered.
- **Numbers:** 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. In the text, but not in Excel or tables, negative amounts should be expressed as "-1,000" rather than "(1,000)".
- **Money:** It is acceptable to use the currency for the geographic setting of the case. If the currency is in use in multiple countries, be sure that the currency value is clear (e.g. \$ is it USD or CAD?) Consider using the abbreviation (e.g., USD, EUR, etc.). For

round sums of dollars in the millions or billions, the style is “2 million USD,” “1.65 billion USD,” and so on. Indicate thousands with commas (e.g., “1,000,000 USD” or “one million USD”).

- **Percentages:** In all cases the symbol % is used.
- **Footnotes:**
 - Source citations should be in this order, separated by commas, for magazines: author (full name, “John Q. Doe,” not “Doe, John Q.” or “J.Q. Doe”), title, journal, date (not volume or issue number), pages.
 - For books: author (full name, “John Q. Doe,” not “Doe, John Q.” or “J.Q. Doe”), title, publisher, publishing location, year, page (if specific quote/reference).
 - A journal name or book name should be in italics.
 - An article should be in quotation marks.
 - The abbreviation “pp.” is used for “pages,” and “p.” is used for “page.”
 - Each footnote (not each source) ends with a period.
 - If more than one source is cited in a single note,
 - i. The first, second, etc., source ends with a semicolon.
 - ii. Only the last source ends with a period.
 - Examples:
 - i. Ronald M. Katz, “Positive Confrontation?” *Strategic Finance*, February 2006, pp. 36-40. (Magazine article) (note that there is no comma after the article title. That is because it contains a question mark.)
 - ii. Gary Siegel and James E. Sorensen, *Counting More, Counting Less: Transformations in the Management Accounting Profession*, Institute of Management Accountants, Montvale, N.J., 1999. (Book)
 - iii. Thomas W. Lin, CMA, “Effective OEC Management Control at China Haier Group,” *Strategic Finance*, May 2005, pp. 39-45; Ronald M. Katz, “Positive Confrontation?” *Strategic Finance*, February 2006, pp. 36-40; and Gary Siegel and James E. Sorensen, *Counting More, Counting Less: Transformations in the Management Accounting Profession*, Institute of Management Accountants, Montvale, N.J., 1999. (Multiple sources)

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

Journal submissions and questions can be sent to the IECJ Senior Editor, Margaret Shackell at IECJ@imanet.org.