Editorial Policy and Submission Guidelines

Institute of Management Accountants Educational Case Journal (IECJ) 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 the [IMA Management Accounting Competency Framework.]

A case should describe a dilemma or decision faced by a well-developed protagonist. The decision should not have an obvious solution, and the case should be more than a numerical exercise; it should require students to interpret data within a decision-making context. Effective cases allow for multiple reasonable solutions and differing viewpoints. The dilemma should typically involve both quantitative analysis and qualitative considerations, requiring students to apply judgement in evaluating alternatives.

For cases involving calculations, authors must submit both a student Excel template and an instructor completed template (details provided later in this document). For data analytics cases, authors should submit a sample response using appropriate software.

Cases may be based on actual events or fictionalized scenarios grounded in sound business practice. Cases designed for introductory, upper-level, or graduate courses are all welcome

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, Power BI, Tableau, and Tableau Prep are acceptable for calculations and data analytics. Consult with the senior editor if your submission uses different software.
- Manuscripts must be in 12-point font and double-spaced, except for indented quotations.
- Margins must be at least one inch from the top, bottom, and sides.
- Numerical information used for analyses should be presented in supplemental tables instead of being contained within the case.
- Author(s) must provide a blank student template as well as a properly formatted Excel file containing a 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.
- Submit an example visualization or other output for Data Analytics cases.
- Authors should disclose the use of AI. At a minimum, disclose which AI was used and how it was used. AI can be very helpful in generating datasets, creating inclusive names, polishing the final version, and summarizing feedback. This policy is about transparency, not judgment, given the rapidly evolving nature of AI. The authors remain responsible for the content of the case.

Required for case submissions (separate files)

Cover Page

- Authors' names and contact information for each author.
- Attestation that the case has not been previously published or accepted and is not under review elsewhere.

- Note of any potential conflicts of interest with the senior editor, editors of the journal, or reviewers.
- Disclosure of extent of AI use.
- 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.

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.
- To allow for instructor updating, all numerical information used for analyses is to be presented in supplemental tables instead of being contained within the case.

Supplementary files

- Student template (Excel)
- Faculty Excel complete solution
- Data analytics solution and key quick-start tips for faculty trying to replicate it.
- Completed copyright submission form (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

Include the following (preferably in the following order):

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.

Introduction: *A good introduction is imperative for the case to be used by other faculty members*.

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 learning objectives of the case and provide a road map to the rest of the teaching notes.

A discussion of how the case and teaching notes fit with the IMA 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.

Intended course(s) and audience

The case's position within the course, the topics it covers, and its specific teaching objectives.

Identify any associated readings or theoretical material that instructors might draw on to relate the case to the course.

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.

Supplementary Excel file with solutions referenced to the questions.

Teaching plan

The teaching plan should provide guidance on how the case can be used effectively in the classroom. This section should include:

- Expected student responses to the case and key discussion questions
- Suggested teaching strategies, including discussion formats, role plays, audiovisual materials, in-class exercises, and handouts.
- Recommendations for adapting the case to different course levels, class sizes, delivery formats, or learning objectives.
- Guidance on common student misconceptions and ways to facilitate discussion.
- Strategies for using the case in class,
- Suggestions for assignments, deliverables, or classroom activities that encourage students to demonstrate creativity, critical thinking, and professional judgement particularly in an environment where AI tools may be available.

Evidence of efficacy in the classroom

The case should normally have been classroom tested. This section should include student feedback, assessment results, or other evidence demonstrating the effectiveness of the case in achieving its learning objectives.

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:

- A tally of the comments made on some type of assessment instrument plus discussion of how the comments improved the case.
- Comments from two or more professionals or other faculty members (not the authors) who have read or used the case.

- Results from a formal study of efficacy (e.g., a pre/post test of learning)

Conclusion section

Serves as a final summary.

Epilogue

Include, 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 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 (review additional information on footnotes/endnotes/citations at the end of this document):

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, the first, second, etc., source ends with a semicolon. Only the last source ends with a period.

Examples:

Ronald M. Katz, “Positive Confrontation?” *Strategic Finance*, February 2006, pp. 36-40. (note that there is no comma after the article title. That is because it contains a question mark.)

Gary Siegel and James E. Sorensen, Counting More, *Counting Less: Transformations in the Management Accounting Profession*, Institute of Management Accountants, Montvale, N.J., 1999.

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.

List of References guidelines

Footnotes, endnotes, or inline citations must be converted to hyperlinks to be presented in a digital HTML-based format. These can be compiled into a Reference list at the end of the manuscript. All inline citations, footnotes, or endnotes must be removed from your manuscript before submission and publication. If inline citations are included in your submission, you will need to correct it before publication.

Hyperlinks in citations typically lead directly to the source material, enhancing accessibility and verifiability for readers. Journals often use either Digital Object Identifiers (DOIs) or URLs for this purpose, DOIs preferred due to their stability. The use of hyperlinks in citations is necessary for online publications.

If a digital version of your source does not exist, default to traditional formatting for the item in the Reference list.

Accessible, descriptive links

To align with the World Wide Web Consortium (W3C) standards and guidelines for accessibility, hyperlinks must be accessible. The Section 508 website provides detailed information on writing clear, accessible hyperlinks.

Hyperlink formatting

- Hyperlinks (usually blue and underlined) should be active.
- Maintain a consistent formatting style for hyperlinks throughout the reference list.
- Avoid adding a period after a DOI or URL to prevent breaking the link.
- DOIs are preferred for online journal articles because they are stable and permanent identifiers.
- A URL (web address) should be provided if a DOI is unavailable.
- If you have a print or dead-link source, you can use DOI resolvers (like doi.org) to find the DOI.
- Always verify that URLs are working correctly and lead to the intended source.

Citation style

- The phrase "Retrieved from" or "Accessed from" is not needed before DOIs or URLs.
- Be consistent in using either DOIs or URLs throughout your reference list.

Using hyperlinks in citations

- Copy links directly from the source's address bar, not from search result pages.
- Use website navigation or site maps to find the correct subpage if needed.
- Avoid long, complicated links.
- Be mindful of links that may expire.

General recommendations

- Always double-check the accuracy of your references and hyperlinks.
- Before citing a source, make sure you've read and understood it.
- Include enough information in your citations to allow readers to locate the source easily.

Additional information

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