

RESEARCHNOTES

Office of the Associate Dean for Research / Culverhouse College of Commerce / The University of Alabama

For information on funding opportunities and other information related to sponsored research, please visit research.cba.ua.edu or contact Deborah Hamilton (8-2952).

Management Accounting

The Institute of Management Accountants (IMA) is committed to funding and publishing relevant, practitioner-oriented research that will support its membership and the worldwide management accounting profession as a whole. On behalf of IMA, the Foundation for Applied Research (FAR) invests in research initiatives throughout the world that promote thought leadership, create new knowledge, and offer innovative ideas for the management accounting profession. IMA/FAR has established research priorities to address the following questions:

1. How can management accounting and finance best contribute to improving competitiveness and achieving continuous improvement in the enterprise?
2. How does management accounting affect management behavior?
3. What are important emerging cost management and performance measurement techniques/issues?
4. How is globalization affecting management accounting and finance?
5. How is emerging technology being used to improve the effectiveness of management accounting?

Grants are accepted all year.

http://www.imanet.org/research_foundation.asp

Employment Policies Institute

The Employment Policies Institute (EPI) is a nonprofit research organization dedicated to studying public policy issues that affect entry-level employment. EPI is always interested in research proposals from independent economists affiliated with accredited universities which focus, at least in part, on implications for entry-level employment. Specific issues for which EPI is currently seeking research proposals include:

Grants for Minimum Wage Postmortem

The Employment Policies Institute (EPI) seeks proposals for research projects concerning minimum wage postmortem. Six states passed minimum wage ballot initiatives last November. EPI is interested in research that tracks the effects of one or more of these initiatives over time. Given the lagged effects that are frequently found in minimum wage research, this could conceivably be a longer-term project. Consistent with the literature, likely questions would include employment effects (jobs and hours), wage effects, income effects, costs, and impact on poverty. Proposals will be evaluated on an ongoing basis.

Employer Mandates

Several states have considered imposing payroll taxes to fund health insurance, often as part of a larger reform plan. Typically, these employer-mandated proposals take a "pay-or-play" structure, whereby employers have the option to either "pay" a fee to the state to provide insurance for their employees or "play" by providing coverage themselves. EPI is interested in research on the impacts of employer mandates, including those funded through payroll taxes. Some questions that might be considered include the effect on employment, the effect on the number of uninsured, the change in hours worked, and the effect on wages. Different parameters might also be investigated, including employer exemptions, payroll tax levels, and employees covered.

Effective Marginal Tax Rates for Minimum Wage Increases

When wages are increased, employees are subject to marginal tax rates on each dollar of income earned. For low-income individuals the multitude of government benefits, and their differing enrollment restrictions, makes the calculation of these tax rates more complicated. The effective marginal tax rates for low-income

individuals may be higher due to potential lost benefits, such as the Earned Income Tax Credits (EITC), food stamps, housing credits, and Medicaid benefits. EPI is interested in research that addresses these effective marginal tax rates that affect minimum wage employees and their families. The primary question is the extent to which earning gains are offset by reductions in government assistance. This could be explored across a range of income levels and a variety of family structures. The effects will differ from state to state based on the generosity of government assistance. EPI is interested in both national and state level research.

<http://www.epionline.org>

Surdna Foundation Nonprofit Sector Support Initiative

The Nonprofit Sector Support Program seeks to strengthen the effectiveness of nonprofit institutions and to promote increased and improved philanthropy, in particular through efforts to

strengthen nonprofit organizations by improving management, finance, leadership, and use of technology;

support the creation of new sources of philanthropic funds, catalyze discussion on good stewardship practices, and further effective collaboration between nonprofit organizations and philanthropy;

further the study of crosscutting issues such as tax exemption, commercialization, and decreasing public funding and to encourage broad collaboration within the sector—and among sectors—to develop effective public policy; and

strengthen the nonprofit sector's ability to clearly articulate and widely communicate its role in American public life.

In general grants are not provided to build the management capacity of individual nonprofit organizations but rather to improve the capacity of the sector itself.

<http://www.surdna.org/>

Public Welfare Foundation

The Community Development Program of the Public Welfare Foundation promotes fair wages and benefits, affordable housing, and safe working conditions. It makes grants to support:

Technical assistance, training and analysis on issues affecting low-income communities.

Strategic efforts to transform local, state, national, or international policies to reflect the needs of low-income communities.

Groups that help low-wage workers organize, improve their working conditions and fight for fair wages, paid sick days, and other advances in their compensation and benefits.

Groups that actively involve low-income people in addressing homelessness, affordable housing, predatory lending and other issues, especially those that engage in community organizing, leadership development, and community-building efforts.

<http://www.publicwelfare.org/>

McGowan Scholars

The McGowan Charitable Fund has established the McGowan Scholars program to provide selected colleges and universities with scholarships to help students who wish to pursue a business education.

The McGowan Scholars program recognizes the academic achievements and excellence of students pursuing a major offered by an accredited business school. It is designed to encourage leadership ability, interpersonal skills, and a significant involvement in academic, campus, and community activities. It also recognizes excellence of character, a spirit of innovation, and entrepreneurial potential.

For the academic year 2007 to 2008, the scholarship provided was a maximum of \$18,000, with one scholarship awarded to each college or university selected. Deadline is September 15, 2007.

<http://www.mcgowanfund.org/education.html>