Invitation for Research Proposals from Eligible University Students

Terms of Reference to Conduct Research

1.0 Background

The Zambia Institute of Chartered Accountants (ZICA) is a professional membership body of accountants whose functions among others is to regulate the education and practice of accountancy, encourage and finance research into any matter affecting the accountancy profession as well as to advise Government on matters relating to the economic development of Zambia.

As a distinguished professional body, ZICA aims to develop, promote and enforce internationally comparable practice standards in Zambia in disciplines such as taxation, accounting, auditing and contemporary corporate reporting. Through this, the Institute wishes to establish itself as a thought-leader. ZICA has identified research as an enabler to creating an environment for thought leadership and innovation in addressing challenges facing the profession and the country at large.

ZICA therefore invites eligible individuals to conduct research in any of the thematic areas listed below. Applicants should take note that the Institute shall only sponsor the top three research papers approved by the Research Committee.

2.0 Purpose of the Research

We envisage this Research as an initial enabler to study into various accounting and tax matters and provides an opportunity for students to be exposed to greater opportunities for future research projects. Thought leadership through research will not only give the Institute the prominence and credibility but also enable stakeholders to better understand and address matters raised.

In light of this, the Institute is offering grant funding to eligible individuals and/or students to carry out the research.

3.0 Thematic Areas of Research

The research should focus on determining a statistically supported analysis in any of the following thematic areas.

i. The efficacy of IPSAS adoption in Zambia.
ii. Impact of IFRS adoption on financial reporting in Zambia, ten years on.
iii. Evaluation of financial management and reporting in schools under the Ministry of General Education in Zambia.
iv. Analysis of cause and effect relationship of financial irregularities in the public sector in Zambia.

v. Assessment and rethinking of the VAT contribution to the National treasury.
vi. The impact of tax reforms on revenue collection.
vii. Evaluation of the tax administration modernization on revenue collection.
viii. The efficacy of voluntary tax compliance in a Zambian context.
ix. Impact of tax policy changes on mining investment.
x. Number of accountants in Zambia and their compliance with the Accountants Act.

4.0 Research Proposals

Applications are invited from eligible individuals to submit research proposals on any of the topics stated above. The closing date for submission of applications is 5th June 2017 at 17:00 hours by sending the applications to technical@zica.co.zm on the due date.

5.0 Eligibility Criteria

The offering is available to undergraduate students/postgraduate students studying in recognized institutions of higher learning and need to meet the criteria among those listed below:

i. Must be a resident in Zambia, but does not restrict co-authorship with author(s) outside the country as long as the first author is based in Zambia.
ii. Must demonstrate capabilities to conduct and complete quality policy based research.
iii. Must be in a position to submit their complete papers **not later than 31 July 2017** if their abstract, referred to in the application process below, is selected.

6.0 Application Process

The applicants who meet the eligibility criteria above can apply by submitting a structured abstract of not more than 500 words before 5 June, 2017 to technical@zica.co.zm and copied to bmwewa@zica.co.zm marked "**2017 call for research papers**" as the subject of the email. The abstract should focus on one of the thematic areas noted above. For guidance on writing a structured abstract please refer to the resource by Emerald Publishing http://www.emeraldgrouppublishing.com/authors/guides/write/abstracts.htm?part=2

Deadline and Important Dates

5th June, 2017	**Deadline for submission of abstracts**
15th June, 2017	Announcement of successful applicants
31st July, 2017	**Deadline for submission of complete research papers by selected applicants**
15 August 2017	Presentation and Publication of top three research papers

NOTE: There will be no extension of deadlines and late submissions will not be allowed

7.0 Research Fund

The Institute has established a small research grant to support students carry out research in the identified thematic areas. The research grant will be communicated to those candidates who submit a successful abstract to the Institute. The funds will be held and managed by ZICA and disbursed as required to the successful applicants under terms and conditions agreed between ZICA and the successful applicant(s). Disbursement of the research funds will be against agreed budget and deliverables.

As part of the research proposal, applicants should attach a budget as to how they envisage the monies will be applied in successfully completing the research. Additional funding required to complete due to budget overruns, the candidate researcher will be required to justify any such funding. The decision made by ZICA shall be final.

To ensure that the researcher gets the required data within the shortest possible time, ZICA may where possible, facilitate access to various stakeholder groups to engage directly with the research team.

8.0 Copyright

The copyright of the research report shall be jointly vest in ZICA and the researcher. However, the successful applicants will be required to agree that the research has been approved by the faculty of the University as a partial fulfilment of academic certification.

Any written point of clarification should be addressed to the addressed below.

Directorate of Standards and Regulation
For/Secretary and Chief Executive
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