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Accountants on Friday recognized three professors for research into bias that affects investment decisions, underscoring the significance of the work and its implications for ...

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The [American Institute of CPAs](#) and the [Chartered Institute of Management Accountants](#) on Friday recognized three professors for research into bias that affects investment decisions, underscoring the significance of the work and its implications for global business.

The AICPA and CIMA, under the banner of their [Chartered Global Management Accountant](#) designation, presented the Greatest Potential Impact on Management Accounting Practice Award to Scott B. Jackson of the University of South Carolina,

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compromise decision making and lead to poor investment choices,” said Valerie Rainey, CPA, CGMA, chief financial officer of INTTRA and chair of the AICPA’s [Business & Industry Executive Committee](#). “Academic research like this is crucial to helping management accountants maximize value for their organizations so that they in turn can achieve greater and sustainable success.”

The award underscores the commitment of the AICPA and CIMA to elevating management accounting around the world. The organizations partnered to create the CGMA designation to distinguish professionals who excel in the field. Through CGMA, the AICPA and CIMA sponsor the Greatest Potential Impact on Management Accounting Practice Award to reflect the important role the academic community plays in helping shape the next generation of business through management accounting.

Noel Tagoe, executive director of education at CIMA said: “We are proud to recognize and support research that shows how management accountants can fine tune their skills. The paper by Jackson, Kuene and Salzsieder on debt, equity and capital investment will help finance professionals understand how to make better decisions. By understanding why a bias may occur, management accountants can generate information that provides deeper insight and therefore have a direct and positive impact on their business’ value and ongoing strategy development.”

Created in 2009, the award recognizes academic research considered to most likely have a significant impact on management accounting. Eligible papers must have been published within the previous five years and submitted by the authors, or nominated by peers.

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