The Journal of Applied Management Accounting Research aims to bring ideas, case studies, reviews and techniques to primarily working managers and the scholars and researchers who serve them in helping organisations manage. The journal is specifically targeted to “applied” research, and hence articles, case studies, software implementations and surveys that link academic and practitioner interests in the area of value creating and decision support information to managers are welcomed. The objective of the Journal is the publication of substantial and original contributions to knowledge in the areas of managerial accounting, broadly defined. Articles should be empirical or analytical; rigorous, yet preferably intelligible to a wide audience of academics and, where appropriate, practitioners. All articles are subjected to a double-blind review process.
International Board of Editorial Referees:

Dr Anne Abraham University of Wollongong  
Professor Manzurul Alam Murdoch University  
Professor Ray Anderson Victoria University  
Ms Susan Briggs University of South Australia  
Ms Natalie Buckmaster University of New South Wales  
Professor Paul Dunmore Massey University  
Professor Gus Geursen Deakin University  
Professor Zahirul Hoque La Trobe University  
Dr Gus Hossari Deakin University  
Dr Wendy James Queensland University of Technology  
Ms Bonnie Jenkins Edith Cowan University  
Professor Stewart Jones Sydney University  
Professor Lokman Mia Griffith University  
Associate Professor Siva Muthaly Swinburne University of Technology  
Professor Gweneth Norris Charles Darwin University  
Professor Brendan O’Connell RMIT University  
Professor John Oliga Graduate School of Management-Pacific  
Professor Chris Patel Macquarie University  
Professor Sheikh Rahman Central Queensland University  
Dr Bill Richardson Institute of Certified Management Accountants, Australia  
Associate Professor Themin Suwardy Singapore Management University  
Professor Carol Tilt Flinders University  
Associate Professor Erwin Waldmann University of South Australia  
Dr Richard Whitwell Central Queensland University  
Dr Hema Wijewardena University of Wollongong  
Dr Robert Williams University of Wollongong  
Professor Lee Yao Loyola University New Orleans  
Professor Desmond Yuen University of Macau
This issue is part of a comprehensive multiple access Information service comprising

---

**Paper format**
The *Journal of Applied Management Accounting Research* is published twice a year in traditional paper format.

**Internet Online Publishing**
The *Journal of Applied Management Accounting Research* is published in electronic form twice a year. Access via the ICMA Web site: [www.cmawebline.org](http://www.cmawebline.org)

---

**Bound Volumes of the JOURNAL OF APPLIED MANAGEMENT ACCOUNTING RESEARCH**

Subscribers wishing to have their own copies bound should address their enquiries to:
The Secretariat, The Institute of Certified Management Accountants, CMA House, Unit 5, 20 Duerdin Street, Clayton North, Victoria 3168 AUSTRALIA. Telephone +61 (0) 3 85550358 Facsimile +61 (0) 3 85550387.

**Subscription Rates – Print Version**

**Australia**

- Individual  A$  50
- Student      A$  25
- Institutional A$ 100

**Overseas Airmail**

- Individual  A$  75
- Student      A$  50
- Institutional A$ 150

*All subscriptions may be paid in Australian dollars at current rates of exchange.*
Guide for Authors

General
Papers should be as brief as possible consistent with the journal's objective (see reverse of Contents page). They should be typed and double-spaced. Three copies should be submitted together with, in the case of non-subscribers only, a submission fee of A$15. In order to ensure an anonymous review, authors should not identify themselves directly or indirectly. Experience has shown that papers which have already benefited from critical comment from colleagues at seminars or at conferences have a much better chance of acceptance.

Presentation
A cover page should show the title of the paper, the author's name, title and affiliation, and any acknowledgements. The title of the paper, but not the author's name, should appear on the first page of the text. An Abstract of 150-250 words should be provided on a separate page immediately preceding the text.

Tables and Figures
Each table and figure should bear a number and a title and should be referred to in the text. Sources should be clearly stated.

Footnotes
Footnotes should be used only in order to avoid interrupting the continuity of the text and should not be used to excess. They should be numbered consecutively throughout the manuscript with superscript arabic numerals. They should not be used in book reviews.

References
References should be listed at the end of the paper and referred to in the text as, for example, (Duval, 1997, p. 124). Wherever appropriate, the reference should include a page or chapter number. Only works cited in the paper should be included in the list. Citations to institutional works should if possible employ acronyms or short titles. If an author's name is mentioned in the text it need not be repeated in the citation, e.g. 'Richardson (1996, p. 36) states ……'

In the list of references titles of journals should omit an initial 'The' but should not otherwise be abbreviated. The entries should be arranged in alphabetical order by surname of the first author. Multiple works by the same author should be listed in chronological order of publication. Some examples are:


Style and Spelling
Abbreviations should be written as, for example, FASB and not F.A.S.B. Words such as 'realise' should be spelt with an 's' and not a 'z'. Single quotations marks should be used, not double.

Mathematical Notation
Mathematical notation should be used only where its rigour and precision are indispensable, and authors should explain in narrative form the principal operations performed. Such notation should be avoided in footnotes. Equations should be numbered in parentheses, flush with the right-hand margin.
The Institute of Certified Management Accountants was established in 1996 as a professional body serving the management accounting discipline.

Seven categories of membership are available:

- **Certified Management Accountant (CMA)** status requires evidence of having passed both the Institute’s *Strategic Cost Management* and *Strategic Business Analysis* subjects at the post-graduate level (or equivalent) and evidence of 5 years work experience in management accounting.

- **Associate Management Accountant (AMA)** status requires evidence of having passed both the Institute’s *Strategic Cost Management* and *Strategic Business Analysis* subjects at the post-graduate level (or equivalent) and evidence of 5 years work experience in management accounting.

- **Graduate Management Accountant (GMA)** status is available to those with a recognised accounting degree (or equivalent) or Stage 4 of the ICMA Graduate programme but have no management accounting experience.

- **Registered Business Accountant (RBA)** status is available to those who have completed successfully Stage 3 of the ICMA Graduate programme.

- **Registered Cost Accountant (RCA)** status is available to those who have completed successfully Stage 2 of the ICMA Graduate programme.

- **Certified Accounting Technician (CAT)** status is available to those who have completed successfully Stage 1 of the ICMA Graduate programme.

- **Management Accounting Affiliate (MAA)** status is available to those with an interest in management accounting, with or without any qualifications or experience.

All categories of members receive the monthly CEO journal and the On Target newsletter. Access to the Institute’s web page [www.cmawebline.org](http://www.cmawebline.org) and professional development programme is also available.