

1993

Ad hoc reviewers in recent months; Announcement [1993, Vol. 20, no. 2]

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_journal



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (1993) "Ad hoc reviewers in recent months; Announcement [1993, Vol. 20, no. 2]," *Accounting Historians Journal*: Vol. 20 : Iss. 2 , Article 14.
Available at: https://egrove.olemiss.edu/aah_journal/vol20/iss2/14

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Journal by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

**AD HOC REVIEWERS
IN RECENT MONTHS**

- Dale Buckmaster
University of Delaware
- John Durham
Fort Hays University
- Hans Dykxhoorn
Western Michigan University
- Walker Fesmire
University of Michigan — Flint
- Robert Fleming
Northern Michigan University
- Leon Hay
University of Arkansas
- Margaret Hoskins
Henderson State University
- Rita Hull
Virginia Commonwealth University
- Bob Jordan
University of Wisconsin — Superior
- Jun Lin
University of Lethbridge
- Alvaro Martinelli
Appalachian State University
- Sharon Moody
George Washington University
- Larry M. Parker
Case Western Reserve University
- Felix Pomeranz
Florida International University
- Howard Stettler
Retired (University of Kansas)
- William D. Wallace
University of Mississippi

ANNOUNCEMENT

ISSN 0951-3574

Accounting
uditing &
ccountability
Journal

Volume 5
Number 4
1992

CONTENTS

Editors

James Guthrie and Lee Parker

Abstracts and Keywords 2

Field Research in Management Accounting and Control: A Review and Evaluation

Lourdes D. Ferreira and Kenneth A. Merchant 3

The Non and Nom of Accounting for (M)other Nature

Christine Cooper 16

The Rhetoric of Science and the Rhetoric of Revolt in the "Story" of Positive Accounting Theory

Tom Mouck 35

The Investment Performance of UK "Ethical" Unit Trusts

Robert G. Luther, John Matacko and Desmond C. Corner 57

The Use of Accounting Data in Operational Decision Making in Algeria

C. S. Jones and S. Sefiane 71

Readability and Understandability: Different Measures of the Textual Complexity of Accounting Narrative

Malcolm Smith and Richard Taffler 84

Index to Volume 5 99

MCB University Press Limited
60/62 Toller Lane
Bradford
West Yorkshire
England BD8 9BY
Telephone: (44) 274 499821
Fax: (44) 274 547143
Telex: 51317 MCBUNI G

ANNOUNCEMENT

Accounting
uditing &
ccountability
Journal

ISSN 0951-3574

Volume 6
Number 1
1993

CONTENTS

Editors

James Guthrie and Lee Parker

Abstracts and Keywords	2
Editorial	3
Announcements	6
Call for Papers	7
Mary Parker Follett	8
Dismantling Financial Disclosure Regulations: Testing the Stigler-Benston Hypothesis <i>Fahrettin Okcabol and Tony Tinker</i>	10
Protecting against Detection: The Case of Auditors and Fraud? <i>Christopher Humphrey, Stuart Turley and Peter Moizer</i>	39
Investor Interests and Government Accounting Disclosure <i>Gary Giroux and Donald Deis</i>	63
Accounting, Auditing and the Business Establishment in Colonial Auckland 1880-1895 <i>Keith C. Hooper, Michael J. Pratt and Kathryn N. Kearins</i>	79
Book Reviews	99
Ad Hoc Manuscript Referees 1992	104

MCB University Press Limited
60/62 Toller Lane
Bradford
West Yorkshire
England BD8 9BY
Telephone: (44) 274 499821
Fax: (44) 274 547143
Telex: 51317 MCBUNI G

ANNOUNCEMENT

ISSN 0951-3574

Accounting
uditing &
ccountability
Journal

Volume 6
Number 2
1993

CONTENTS

Editors

James Guthrie and Lee Parker

Abstracts and Keywords	2
Keeping the Record Straight: Foucauldian Revisionism and Nineteenth Century US Cost <i>Thomas Tyson</i>	4
Incentive Structure and Group Performance Expectations in a Budgeting Setting: A Descriptive Study <i>Mohamed E. Abul-Ezz and John W. Dickhaut</i>	17
Standardization Issues in Management Accounting Communication <i>Mohamed E. Bayou</i>	32
A Scale of Perceived Independence: New Evidence on an Old Concept <i>Roger W. Bartlett</i>	52
Self-regulation in the Public Accounting Profession: The Structural Response of the Large Public Accounting Firms to a Changing Environment <i>C. Richard Baker</i>	68
Personality Profile of Female Public Accountants <i>Ronald A. Davidson and J. Thomas Dalby</i>	81
Commentary Losing One's Reason: On the Integrity of Accounting Academics <i>Hugh Willmott, Tony Puxty and Prem Sikka</i>	98
Book Reviews	111

MCB University Press Limited
60/62 Toller Lane
Bradford
West Yorkshire
England BD8 9BY
Telephone: (44) 274 499821
Fax: (44) 274 547143

ANNOUNCEMENT**ACCOUNTING AND BUSINESS RESEARCH**

Guest Editors: K. Keasey, University of Leeds
M. Wright, University of Nottingham

Volume 23 Number 91A
Corporate Governance Special Issue 1993

CONTENTS

Issues in Corporate Accountability and Governance: An Editorial	Kevin Keasey Mike Wright
The Corporate Governance Jigsaw	Nigel Macdonald Aileen Beattie
Corporate Governance and the Regulation of Financial Reporting	Geoffrey Whittington
Approaching Corporate Accountability: Fragments from the Past	Sonja Gallhofer Jim Haslam
Managerial Remuneration and Corporate Governance: A Review of the Issues, Evidence and Cadbury Committee Proposals	William Forbes Robert Watson
Ownership Structure, Board Relationships and CEO Compensation in Large US Corporations	Robert Mangel Harbir Singh
Remuneration Committees and Corporate Governance	Brian G. M. Main James Johnston
Executive and Employee Share Options: Taxation, Dilution and Disclosure	Don Egginton John Forker Paul Grout
Executive Compensation and Deregulation in UK Building Societies	Hilary Ingham Steve Thompson
Markets, Hierarchies and the Regulation of the National Health Service	Irvine Lapsley
The Audit Expectations Gap in Britain: An Empirical Investigation	Christopher Humphrey Peter Moizer Stuart Turley
Auditor's Liability: Its Role in the Corporate Governance Debate	Noel O'Sullivan
Factors Affecting the Voluntary Formation of Audit Committees in Major UK Listed Companies	Paul Collier
Financial Reporting and Corporate Accountability	P. Ormrod K. C. Cleaver

Subscription Rates

	UK	Overseas	Overseas Airmail
Individual	£26	£28	£33
Student	£13	£14	£19
Corporate/Institutional	£60	£62	£68

All Subscriptions may be paid in US dollars at current rates of exchange.

ANNOUNCEMENT**ACCOUNTING AND BUSINESS RESEARCH**

A research quarterly published by the Institute of Chartered Accountants in England and Wales

Editors: C. W. Nobes, University of Reading
R. H. Parker, University of Exeter

Volume 23

Number 90

Spring 1993

CONTENTS**Editorial**

Cash Flow Estimation and Cost of Capital
for Overseas Projects

Sharif N. Ahkam
James C. Baker

The Effects of Senior Internal Auditor
Behavior on Staff Performance and Satisfaction

Barbara Apostolou
William R. Pasewark
Jerry R. Strawser

Management Discussion and Analysis: An
Evaluation of Practice in UK and US Companies

W. Collins
E. S. Davies
P. Weetman

Accounting for Intangibles: A Theoretical
Perspective

Allan Hadgson
John Okunev
Roger Willett

Triple-Entry Bookkeeping: A Critique

Ian A. M. Fraser

The Effect of Behavior Monitoring and
Uncertainty on the Use of Performance
Contingent Compensation

Leslie Kren
Jeffrey L. Kerr

Management Accounting's Diminishing Post-
industrial Relevance: Johnson and Kaplan
Revisited

John Lowry

Book Reviews**Subscription Rates**

	UK	Overseas	Overseas Airmail
Individual	£26	£28	£33
Student	£13	£14	£19
Corporate/Institutional	£60	£62	£68

All subscriptions can be paid in US dollars at current rates of exchange.

ANNOUNCEMENT**ACCOUNTING AND BUSINESS RESEARCH**

A research quarterly published by the Institute of Chartered Accountants in England and Wales

Editors: C. W. Nobes, University of Reading
R. H. Parker, University of Exeter
K. V. Peasnell, university of Lancaster

Volume 23

Number 91

Summer 1993

CONTENTS

On the Usefulness of Operating Income, Net Income and Comprehensive Income in Explaining Security Returns	C. S. Agnes Cheng Joseph K. Cheung V. Gopalakrishnan
Pastoral Accounting in Pre-Federation Victoria: A Case Study on the Jamieson Family	Garry D. Carnegie
An Analysis of Incentives for Australian Firms to Apply for Reporting Excellence Awards	Craig Deegan Gary Carroll
Foreign Currency Translation and FRS 1	George Georgiou
Value Added Tax in the UK: Identifying the Important Issues	Michael Godwin
Tests of Controls with Interim-Review Populations: New Results and Recommendations for Implementing Professional Pronouncements	Richard A. Grimlund
The Information Content of Cash Flows and the Random Walk: Evidence from the Helsinki Stock Exchange	Juha Kinnunen Jykri Niskanen
Bank-Corporate Relations: Change Issues in the International Enterprise	John Holland

Book Reviews

Subscription Rates

	UK	Overseas	Overseas Airmail
Individual	£26	£28	£33
Student	£13	£14	£19
Corporate/Institutional	£60	£62	£68

All subscriptions can be paid in US dollars at current rates of exchange. Order from The Subscriptions Manager, Accounting and Business Research, 40 Bernard Street, London, EC1 1LD, England.

ANNOUNCEMENT**ACCOUNTING AND BUSINESS RESEARCH**

Volume 23

Number 92

Autumn 1993

CONTENTS

Changing Perceptions of the Role of the Company Auditor, 1840-1940	Roy A. Chandler John Richard Edwards Malcolm Anderson
The Impact of Accounting Principles on Profits: The US versus Japan	T. E. Cooke
Auditor Lobbying for Accounting Standards: The Case of Banks and Savings and Loan Associations	Heidi Hylton Meier Pervaiz Alam Michael A. Pearson
The Appraisal of Ordinary Shares by Investment Analysts in the UK and Germany	Richard Pike Johannes Meerjanssen Leslie Chadwick
On the 'Steady State' Properties of Financial Ratios	Huw Rhys Mark Tippett
The Diffusion of Tax Effect Accounting in Australia	Baljit K. Sidhu Greg Whittred
Book Reviews	

Subscription Rates

	UK	Overseas	Overseas Airmail
Individual	£26	£28	£33
Student	£13	£14	£19
Corporate/Institutional	£60	£62	£68

All subscriptions may be paid in US dollars at current rates of exchange.

ANNOUNCEMENT

CONTEMPORARY ACCOUNTING RESEARCH

Volume 10, No. 1
Fall/automne 1993

Table of Contents

Articles

- Firm Size, Security and Unexpected Earnings: The Anomalous Signed-Size Effect T. Shevlin and D. Shores
- Determinants of the Choice of Accounting for Investments in Associated Companies I. Zimmer, T. Wilkins and V. Mazay
- Initial Public Offering, Accounting Choices and Earnings Management J. Aharony, C. J. Lin and M. Loeb
- An Experimental Investigation of Explanations for Outcome Effects of Appraisals of Capital-Budgeting Decisions C. E. Brown and I. Solomon
- Discussion of "An Experimental Investigation of Explanations for Outcome Effects of Appraisals of Capital Budgeting Decisions" K. Jamal
- Noisy Accounting Earnings Signals and Earnings Response Coefficients: The Case of Foreign Currency Accounting D. Collins and W. Salatka
- Discussion of "Noisy Accounting Earnings Signals and Earnings Response Coefficients: The Case of Foreign Currency Accounting" J. Kao
- Discussion of "Noisy Accounting Earnings Signals and Earnings Response Coefficients: The Case of Foreign Currency Accounting" P. Griffin
- Managerial Efficiency: A Study of Management Buyouts K. Verma
- Discussion of "Managerial Efficiency: A Study of Management Buyouts" H. Falk
- Management Compensation Surrounding an Accounting Change and Long Term Construction Projects B. Balachandran and R. Ramanan
- On Combining Evidence from Sub-Populations into a Composite Conclusion J. E. Boritz, P. Zhang and S. Aldersley
- Voluntary Income Increasing Accounting Changes P. Cheng and D. Coulombe
- French Translation of "Voluntary Income Increasing Accounting Changes" P. Cheng and D. Coulombe
- Managerial Reputation and the Informativeness of Accounting and Market Measures of Performance W. B. Johnson, S. M. Young and M. Welker
- Auditors' Generation of Diagnostic Hypotheses in Response to a Superior's Suggestion: Interference Effects B. K. Church and A. Schneider

Book Review/Compté rendu de livre**Editor/Rédacteur: Jean Bédard**

- E. J. Gardner (ed.), *Cases in Financial Accounting: Fundamentals and Cases in Financial Accounting: Intermediate and Advanced* I. Gordon

ANNOUNCEMENT

JOURNAL OF ACCOUNTING CASE RESEARCH

The Journal is published to foster the use of cases in accounting education by facilitating the distribution of new cases to make them available to faculty and students at a nominal cost. All correspondence should be addressed to the Editor, The Journal of Accounting Case Research, Faculty of Management, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, Canada, T1K 3M4.

The Journal gratefully acknowledges the financial support of the Accounting Education Foundation of Alberta, a body established by the Institute of Chartered Accountants of Alberta to support accounting education in Alberta.

Editorial Policy

The Journal of Accounting Case Research publishes cases on accounting and related topics, and educational manuscripts related to the use of case materials in accounting. Case and Teaching Notes should be separated, and notes and references should appear at the end of the manuscript. Double-spaced manuscripts, on one side of the paper only, preferably submitted with a diskette in WordPerfect 5.1 containing all of the case material and teaching notes, are requested.

Cases submitted for review should have a separate title page with names and affiliations of all authors thereon. No names or references to the individuals involved in writing the case should be contained in the manuscript itself.

Cases should have a clear set of issues on which decisions are required, and they should be well-written in the English language. Any exhibits, tables, graphs or charts should be prepared in camera-ready form on separate pages, preferably in WordPerfect 5.1 compatible form (although that is not essential). A detailed teaching note is required, including some indication of courses in accounting for which the case is suitable, classroom format, other possible areas of use for the case, issues for discussion, directions for analysis, and any background material that would be relevant or appropriate for the case.

All cases submitted for review should be available for publication without restriction, unless a sponsoring agency (such as research funding agency or post-secondary educational institution) also holds a copyright. Under such circumstances, the agency should be willing to allow publication in the Journal of Accounting Case Research, subject to minimal restrictions on use by subscribers.

Cases submitted for review should be accompanied by a forwarding letter that contains either or both of the following, as applicable:

- (1) The source of the material and the authorization of the provider of the material for publication of the case in the Journal of Accounting Case Research by the Accounting Education Resource Centre.
- (2) A statement that any other material not provided by a specific source, as in (1), has been obtained from fictional or public domain sources, and that no copyrighted material has been used without permission.

ANNOUNCEMENT

It is the policy of the journal to have a minimum of two blind reviews, by qualified academic and/or professional reviewers, of all materials considered for publication. Reviewers are provided with guidelines by the Centre, and their recommendations are given a careful and thorough consideration in publication decisions. The ultimate decision on publication, however, rests with the Editor and the Management Board of the Centre.

The copyright on all published cases will be held by the Accounting Education Resource Centre jointly with the author unless otherwise stated. Publication in other venues will be allowed by the journal if permission is requested in writing and a suitable royalty arrangement (if applicable) is made.

Submission of Cases

Five copies of cases and articles should be submitted (with teaching notes, where applicable) to:

Professor Eldon Gardner, Editor
The Journal of Accounting Case Research
Faculty of Management
The University of Lethbridge
4401 University Drive
Lethbridge, Alberta, Canada T1K 3M4
Telephone: (403) 329-2726
FAX: (403) 329-2038
E-Mail: GRDNER@HG.ULETH.CA

Subscription Information

The Journal of Accounting Case Research is published three times a year (Spring, Summer and Fall) by the Accounting Education Resource Centre of the University of Lethbridge. Its basic subscription cost is \$60 (Canadian) per year inside Canada and \$60 U.S. outside of Canada. Back issues or individual copies, as long as sufficient supplies are available, will be provided for \$30 each, Canadian dollars inside Canada and U.S. dollars outside Canada. G.S.T. applies to Canadian subscriptions or individual copies, making the total cost \$64.20 and \$32.10 respectively to Canadians. The cost to non-Canadians is \$60 and \$30 U.S. respectively.

Subscriptions will be sent by book post (fourth class mail), unless otherwise requested. An additional charge will be levied for first class mail, air mail or equivalent. Interested subscribers should contact Captus Press for information on these options.

Captus Press may be contacted as follows for subscriptions and back issues:

Mail: Captus Press, Inc.
York University Campus
4700 Keele Street
North York, Ontario
M3J 1P3
Telephone: (416) 736-5537
FAX: (416) 736-5103

ANNOUNCEMENT

THE JOURNAL OF ACCOUNTING CASE RESEARCH

Published by Captus Press Inc.

for

The Accounting Education Resource Centre of the
University of Lethbridge

Vol. 2, No. 1, Spring 1994

Table of Contents (Tentative)

Decision Cases in Disguise

Eldon Gardner, University of Lethbridge, Lethbridge, Alberta, Canada

Chalo Enterprises

Alfred Nyalila, National Railways of Zimbabwe, Bulawayo, Zimbabwe

Cowells Small Machine Tools

Stuart Manson, University of Essex, Colchester, U.K. and Iain Gray, Sheffield City Polytechnic, Sheffield, U.K.

Gulf Canada Limited

V. G. Narayanan and Steven Huddart, Stanford University, Stanford, California, U.S.A.

St. David's Hotel, Exeter

Philip Moon, University of Leeds, Leeds, England

Manny's Video

Eldon Gardner, The University of Lethbridge, Lethbridge, Alberta, Canada

Don Russell (A) and (B)

Kenneth Merchant, University of Southern California, Los Angeles, California, U.S.A.

Financial Trustco Capital Ltd.

Chris Robinson, York University, Toronto, Ontario, Canada

Frank's Confectionary

Peter Clarke, University College, Dublin, Ireland

Trillium Enterprises Incorporated

Irene Wiecek, Toronto, Ontario, Canada

Stroudsburg Sporting Goods

James Borden and Wayne Bremser, Villanova University, Villanova, Pennsylvania, U.S.A.

Dress Acel Inc.

E. Bedirian and R. Collins, Concordia University, Montréal, Québec, Canada

Light Engineering Works (A) and (B)

Wasif Khan, Lahore University of Management Sciences, Lahore, Pakistan

Jacob's Farm

Robert Gruber, University of Wisconsin, Whitewater, Wisconsin, U.S.A.

Servex Telephone Corporation

Nas Ahadiat, California State Polytechnic University, Pomona, California, U.S.A.

Sunair

Larry Watkins, Northern Arizona University, Flagstaff, Arizona, U.S.A.

This new peer-reviewed journal is published three times per year by Captus Press Inc. with the Accounting Education Centre of the University of Lethbridge. The Mandate of this journal is to encourage the development of cases in accounting education, and to facilitate their distribution by making them readily available to faculty and students. Individual subscribers may reproduce, for their own classes, any material published in this journal.

The cost of a subscription is US\$60.00 per year for orders outside Canada and Can\$60.00 per year for orders inside Canada. Back issues or individual copies, subject to availability, may be purchased for US\$30.00 and Can\$30.00. G.S.T. applies to Canadian payments, for a total cost of \$64.20 and \$32.10 respectively. Our G.S.T. # is R100802974.

Mail: **Captus Press Inc.**, York University Campus, 4700 Keele Street, North York, Ontario Canada
M3J 1P3
Tel: (416) 736-5537
Fax: (416) 736-5793

ANNOUNCEMENT

CALL FOR PAPERS

ACCOUNTING CASE WRITING COMPETITION

Sponsored by
The Accounting Education Resource Centre
and
The Journal of Accounting Case Research
of the University of Lethbridge

Cases must be unpublished manuscripts which incorporate accounting topics and related material. Accounting is broadly defined to include financial accounting, managerial accounting, auditing, taxation and related finance topics. All cases submitted for the first time to The Journal of Accounting Case Research during the period between March 2, 1992 and April 30, 1994 will be considered for a prize. Case authors must be prepared to have their cases published in The Journal of Accounting Case Research at the discretion of the editor and the reviewers. Cases should be accompanied by a Teaching Note or Instructors' Guide which includes an overview of the issues in the case, suggestions for use of the case and a set of guidelines for dealing with the issues raised in the case. An epilogue which indicates what actually happened is also desirable, though not necessary. Cases should be based upon real events or situations although case can be disguised. Any case based upon real events that uses proprietary information must have permission from the source of that information. Cases based upon published information only must be certified to be so by their authors. Fictional cases must be so stipulated. While there is no length restriction, most cases should not exceed 30 pages double-spaced, exclusive of teaching notes. Short cases of only a few pages will get equal consideration along with more lengthy ones. The journal strives to provide a balance of short, medium and long cases in each of its issues.

All cases must be received by the Editor, The Journal of Accounting Case Research, Faculty of Management, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4, Canada, before April 30, 1994. All finalists will be notified of their position in writing by June 30, 1994. Prize winners will be announced no later than September 1994. Notification of acceptance for publication in the journal will follow the normal editorial review process which takes about two to three months after receipt of the case.

First Prize will be \$6,000 U.S. Second Prize will be \$3,000 U.S. Third Prize will be \$1,500 U.S. All other finalists will receive \$500 U.S. Prizes will only be awarded to cases of suitable quality for publication.

All cases submitted will be considered for publication in The Journal of Accounting Case Research. Authors of cases that are accepted for publication, whether finalists or not, will be notified of the reviewers' comments and provided the opportunity of amending their cases for publication. All cases published will be subject to normal copy editing by the publisher, Captus Press Inc. At least one of the authors of a case to be published must be a subscriber to the journal, or a submission fee of \$60 U.S. will be charged prior to publication. All cases published in the journal are subject to unlimited use in classes of instruction by subscribers of the journal without payment of royalties. The use of cases published by the journal in books and other media will be subject to a nominal royalty to be negotiated with the journal.

ANNOUNCEMENT

ASIA-PACIFIC JOURNAL OF ACCOUNTING

A new journal has been registered in Hong Kong. Its mission is to publish high-quality scholarly papers from all over the world. Papers based on a strong theoretical foundation are encouraged in all fields of accounting. Papers with an Asia-Pacific orientation are especially welcome. The journal will be broad-based and will include theoretical, empirical and historical papers which demonstrate relevance of topic and readability of content. Papers that explore methodological improvements in surveys and case studies also are welcome. All submissions will be subjected to a double-blind process using experienced international referees.

CALL FOR PAPERS

Article length submissions are invited. Traditional presentation criteria are applied. Three copies, typed and double-spaced on standard size paper, with cover sheet identifying author(s) and affiliation(s) should be sent to:

The Editor
Asia-Pacific Journal of Accounting
Department of Accountancy
City Polytechnic of Hong Kong
83 Tat Chee Avenue
Kowloon, Hong Kong

Members of the Editorial Board include: Mohammad J. Abdolmohammadi, Joel Amernic, Peter Brownell, Hung Chan, Chee Chow, John K. Courtis (Editor), Bala Dharan, Alan Dunk, Ken Ferris, Ferdinand A. Gul (Assoc. Editor), Paul Healy, Bertrand Horwitz, Yuji Ijiri, Amy Lau, Jevons Lee, Richard Mattessich, Bob Parker, Tony Tinker, Bob Tricker, Benjamin Tai, Ken Trotman, Judy Tsui, Trevor Wilkins, Jilnaught Wong, Anne Wu, and Ian Zimmer.

Annual subscription fee is US\$40 for individuals. There is a non-subscribers submission fee of US\$35 which may be applied towards the subscription. Two issues are planned each year. The first issue is planned for the latter part of 1994. A Guide to Authors is available on request.