
**THE JOURNAL OF APPLIED
MANAGEMENT
ACCOUNTING RESEARCH
(JAMAR)**

ISSN 1443-9913 (online)

ISSN 1443-9905 (print)

The Institute of Certified Management
Accountants

Indexed and abstracted in:

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THE INSTITUTE OF CERTIFIED
MANAGEMENT ACCOUNTANTS
Unit 5, 20 Duerdin Street,
Clayton North, Victoria 3168
AUSTRALIA.

Telephone +61 (0) 3 9544 7913

Facsimile +61 (0) 3 9544 7299.

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ISSN 1443-9905 (print)

ISSN 1443-9913 (online)

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ISSN 1443-9905

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Papers should be as brief as possible consistent with the journal's objective (see reverse of Contents page).

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The Journal of Applied Management Accounting Research

Volume 3 Number 2
ISSN 1443-9905 (print)
© 2005

Summer 2005
ISSN 1443-9913 (online)

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The Institute of Certified Management Accountants was established in 1996 as a professional body serving the management accounting discipline.

The Institute's constitution defines management accounting as "the application of professional knowledge and skill in the preparation and presentation of accounting information in such a way as to assist management in the formulation of policies and in the planning and control of the operation of the undertaking".

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