
**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:

www.cmaweblines.org

**Foundation Editorial
Directors:**

Professor Garry Marchant
Bond University, Australia
gmarchant@bond.edu.au
and

Professor Janek Ratnatunga
University of South Australia
janek@cmaweblines.org

Consultant Editor:

Professor Kashi Balachandran
New York University- STERN, USA
kbalacha@stern.nyu.edu

Associate Editor:

Professor Nava Subramaniam
Deakin University, Australia
editor@cmaweblines.org

Book Review Editor:

Mr. Bill Richardson
ICMA Australia
bill@cmaweblines.org

Web Editor:

Honorary Professor Michael Tse
Jubilee University, Papua New Guinea
Michael.tse@cmaweblines.org



The Institute of Certified Management Accountants

Internet services available
worldwide on *URL*

<http://www.cmaweblines.org>

For customer service enquiries:

webmaster@cmaweblines.org

**THE INSTITUTE OF CERTIFIED
MANAGEMENT ACCOUNTANTS**

Unit 5, 20 Duerdin Street,
Clayton North, Victoria 3168
AUSTRALIA.

Telephone +61 (0) 3 85550358

Facsimile +61 (0) 3 85550387

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
Mr 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

The Journal of Applied Management Accounting Research

ISSN 1443-9905 (print)

ISSN 1443-9913 (online)

**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.

ISSN 1443-9905

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

Access via the ICMA Web site:

www.cmaweblines.org

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:

Ekman, P., Friesen, W.V. and Ellsworth, P. (1972), *Emotion in the Human Face*, Pergamon Press, New York.

Smith, M., Taffler, R. and White, L., (2002), "Cartoon Graphics in the Communication of Accounting Information for Management Decision Making", *Journal of Applied Management Accounting Research*, 1(1), Winter pp. 33-54

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 Journal of Applied Management Accounting Research

Volume 7 Number 2
ISSN 1443-9905 (print)
© 2009

Summer 2009
ISSN 1443-9913 (online)

TABLE OF CONTENTS

ARTICLES

Improving Activities of Logistics Departments in Hospitals: A Comparison of French and U.S. Hospitals	Olivier Aptel Michèle Pomberg Hamid Pourjalali	1
Towards a Framework to Analyse the Role of Accounting in Corporate Governance in the Banking Sector	Athula Ekanayake Hector Perera Sujatha Perera	21
Recognition of Idle Resources in Time-Driven Activity-Based Costing and Resource Consumption Accounting Models	Michael S.C. Tse Maleen Z. Gong	41
IFRS Introduction, Corporate Governance and Firm Performance: Evidence from Portugal	Euclides Major Ana Marques	55

RESEARCH NOTE

Analysis of the Quality of International Accounting Journals: A Brazilian Study	Ilse Maria Beuren José Carlos de Souza	71
---	---	----





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 a recognised accounting degree (or equivalent) and three 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.cmaweblines.org and professional development programme is also available.

**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.**