



### Objectives of JAMAR

The objective of the JAMAR is the publication of substantial and original contributions to knowledge in the areas of 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. Presentation should be as elegant and economical as possible, avoiding unnecessary words, numbers or symbols.

Published by The Institute of Certified Management Accountants (ICMA) Australia

**Bardsnet Ranking – B**  
(Well regarded journal in the field or subfield)  
<http://www.abdc.edu.au>

**Editorial Directors:** Professor Garry Marchant  
Professor Janek Ratnatunga

**Consulting Editor:** Professor Kashi Balachandran  
**Associate Editor:** Professor Nava Subramaniam

## Call for Papers

The **Journal of Applied Management Accounting Research** is both a print and online journal, allowing quick acceptance and publication of papers. Papers are accumulated over a six months period after which the journal will be published online and printed and conventionally. The Editorial Board, at appropriate times, may issue a special collection around a theme, such as e-Commerce, Competition, Information Technology, etc. Researchers in the area of management accounting, finance, entrepreneurship and corporate social responsibility are invited to submit papers online to the Editor ([editor@cmaweblines.org](mailto:editor@cmaweblines.org)).

### Recently Published Articles and Editorials

#### **A Framework for Unused Capacity: Theory and Empirical Analysis**

*Kashi R. Balanchandran, Shu-hsing Li, and Suresh Radhakrishnan*

#### **Intuition and Real Options-Based Investment Appraisal: A Cross-National Study of Financial Executives**

*Al Bhimani, Mthuli Ncube and Kazbi Soonawalla*

#### **Reasons for Adopting Different Capacity Levels in the Denominator of Overhead Rates: A Research Note**

*John A. Brierley, Christopher J. Cowton and Colin Drury*

#### **Carbon Cost Accounting: The Impact of Global Warming on the Cost Accounting Profession**

*Janek Ratnatunga*

Please Visit: <http://www.cmaweblines.org/publication/JAMAR.php> for more information