This article was downloaded by: [Universitas Dian Nuswantoro], [Ririh Dian Pratiwi SE Msi] On: 27 January 2014, At: 00:20 Publisher: Routledge Informa Ltd Registered in England and Wales Registered Number: 1072954 Registered office: Mortimer House, 37-41 Mortimer Street, London W1T 3JH, UK



Accounting and Business Research

Publication details, including instructions for authors and subscription information: http://www.tandfonline.com/loi/rabr20

Forthcoming Articles Published online: 28 Feb 2012.

To cite this article: (2007) Forthcoming Articles, Accounting and Business Research, 37:1, 2-2, DOI: <u>10.1080/00014788.2007.9730054</u>

To link to this article: <u>http://dx.doi.org/10.1080/00014788.2007.9730054</u>

PLEASE SCROLL DOWN FOR ARTICLE

Taylor & Francis makes every effort to ensure the accuracy of all the information (the "Content") contained in the publications on our platform. However, Taylor & Francis, our agents, and our licensors make no representations or warranties whatsoever as to the accuracy, completeness, or suitability for any purpose of the Content. Any opinions and views expressed in this publication are the opinions and views of the authors, and are not the views of or endorsed by Taylor & Francis. The accuracy of the Content should not be relied upon and should be independently verified with primary sources of information. Taylor and Francis shall not be liable for any losses, actions, claims, proceedings, demands, costs, expenses, damages, and other liabilities whatsoever or howsoever caused arising directly or indirectly in connection with, in relation to or arising out of the use of the Content.

This article may be used for research, teaching, and private study purposes. Any substantial or systematic reproduction, redistribution, reselling, loan, sub-licensing, systematic supply, or distribution in any form to anyone is expressly forbidden. Terms & Conditions of access and use can be found at http://www.tandfonline.com/page/terms-and-conditions

Forthcoming Articles

Lance Moir and Sudi Sudarsanam, Determinants of financial covenants and pricing of debt in private debt contracts: the UK evidence

Andrew Higson, Yoshikatsu Shinozawa and Mark Tippett, IAS29 and the cost of holding money under hyperinflationary conditions

Joanne Horton, The value relevance of 'realistic reporting': evidence from UK life insurers

Pelham Gore, Peter F. Pope and Ashni K. Singh, Earnings management and the distribution of earnings relative to target: UK evidence

Editorial Policy

Accounting and Business Research publishes papers containing a substantial and original contribution to knowledge. Papers may cover any area of accounting, broadly defined and including corporate governance, auditing and taxation. Authors may take a theoretical or an empirical approach, using either quantitative or qualitative methods. They may aim to contribute to developing and understanding the role of accounting in business. Papers should be rigorous but also written in a way that makes them intelligible to a wide range of academics and, where appropriate, practitioners. Presentation should be as elegant and economical as possible, avoiding unnecessary words, numbers or symbols.

All papers are subject to peer review on a double blind basis, either by members of the Editorial Board or by invited reviewers of international standing. Reviewers are asked to comment in particular on the contribution, motivation and rigour of the analysis presented in the paper. The editor carries out an initial check that papers submitted comply with the guide to authors and advises authors where a paper has not met the essential criteria. Continuous monitoring of the review process aims at providing timely but informative feedback to authors. Subject to the recommendation of reviewers, research notes and commentaries may be published.

International diversity is welcome, both in the affiliations of the authors and the subject matter of the research. Care is taken in the review process to recognise the international nature of the papers submitted and of the readership.

Book Reviews

Books for review should be sent to the editor.

Subscription Rates	UK	Overseas
Individual	$\pounds 60 + \pounds 9.95$ ppa	£69 + ppa
Corporate/institutional	£175.50 + £9.95ppa	£188.75 + ppa

All subscriptions may be paid in US dollars at current rates of exchange. Payment for individual subscriptions must be by personal cheque or credit card.

Copyright/Reproduction Policy

© 2007 Wolters Kluwer (UK) Ltd. All rights reserved. Apart from fair dealing for the purposes of research or private study, or criticism or review, as permitted by the Copyright, Design and Patents Act 1988, this publication or any part thereof may not be reproduced, stored or transmitted in any form or by any means without the prior permission in writing of Wolters Kluwer (UK) Ltd, *Accounting and Business Research*, 145 London Road, Kingston-upon-Thames, Surrey KT2 6SR. Tel: 0208 547 3333. Fax: 0208 247 1124. Except that (a) for courses of instruction articles in this issue of *Accounting and Business Research* may be copied without charge provided that the source and Wolters Kluwer's copyright are indicated in such reproduction and (b) authors retain their personal right to re-use the material in future collections of their own work.