《當代會計》編輯行政事務

行政編輯 張謙恆

編輯助理 董欣怡

工本費 新臺幣貳佰元整

帳戶名 財團法人台北市淡江會計教育基金會

郵政劃撥 19561226

電 話 (02) 2621-5656 轉 2594

傳 真 (02) 2620-9738

電子信箱 jca@staff.tku.edu.tw

聯絡地址 25137 新北市淡水區英專路 151 號

會計學系 當代會計 收

Subscription: The subscription fee is US\$30.00 per issue. This charge includes the surface delivery fee to all countries. Any claim for missing issues will be honored, free of charge, if made within four months after the publication date of the issue.

Submission: Authors should submit three double-spaced, one-sided copies of their manuscript and follow the format of *The Accounting Review*. A cover sheet or title page should include the affiliations of all the authors and also indicate the contact author. All papers are subject to blind review.

Executive Editor: Chien-Heng Jennifer Chang (Tamkang University)

Executive Assistant: Hsin-YI Tung

Editorial Address:

The Editor

JOURNAL OF CONTEMPORARY ACCOUNTING

Department of Accounting, Tamkang University

151, Yingzhuan Rd., Danshui Dist., New Taipei City 25137, Taiwan

(R.O.C.)

Telephone: 886-2-2621-5656 ext.2594 Fax: 886-2-2620-9738

《當代會計》編輯委員

發行人 黄振豊

發 行 所 財團法人台北市淡江會計教育基金會

地 址 106台北市金華街 199巷 5號

諮詢編輯 Mary E. Barth (美國史丹佛大學)

Gary Biddle (香港大學)

周齊武

總編輯 章正儀 (加州聖地牙哥州立大學)

顏信輝 (淡江大學)

領域編輯 李建然 (台北大學)

陳明進 (政治大學)

編輯委員 王立彦 (北京大學)

金成隆

陳慶隆

何麗琴 (美國德州大學阿靈頓分校)

吳清在 (成功大學) 吳毓武 (香港中文大學)

杜榮瑞 (臺灣大學) 林嬋娟

(政治大學)

林嬋娟 (臺灣大學) 張瑞當 (中興大學)

(成功大學)

張寶光 (淡江大學) 陳政芳

(雲林科技大學) 黃士銘 (中正大學)

薛富井 (台北大學) 蘇裕惠 (東吳大學)

(按姓氏筆劃排序)

行政編輯 張謙恆

編輯助理 董欣怡

工本費 新臺幣貳佰元整

帳戶名 財團法人台北市淡江會計教育基金會

郵政劃撥 19561226

編輯部 淡江大學會計學系

地 址 25137 新北市淡水區英專路 151 號

電 話 (02) 2621-5656 轉 2594

傳 真 (02) 2620-9738

JOURNAL OF CONTEMPORARY ACCOUNTING

The *Journal of Contemporary Accounting* is published semiannually in May and November, by the Department of Accounting at Tamkang University and the Tamkang Accounting Educational Foundation. The journal provides a forum to publish theoretical and applied studies in various accounting areas. Please send correspondences to the Editors, *Journal of Contemporary Accounting*.

Publisher: Cheng-Li Huang (Tamkang University)

Consulting Editors: Mary E. Barth (Stanford University)

Gary Biddle (HongKong University)

Chee Chow

Chief Editors: C. Janie Chang (San Diego State University)

Sin-Hui Yen (Tamkang University)

Area Editors: Ming-Ching Chen (National Chengchi University)

Jan-Zan Lee (National Taipei University)

Editorial Board: Bao-Guang Chang (Tamkang University)

Ruey-Dang Chang (National Chung Hsing University)

Ching-Lung Chen (National Yunlin University of Science and Technology)

Jeng-Fang Chen (National Cheng Kung University)
Chen-Lung Chin (National Chengchi University)

Rong-Ruey Duh (National Taiwan University)

Li-Chin Jennifer Ho (University of Texas at Arlington)
Shi-Ming Huang (National Chung Cheng University)

Chan-Jane Lin (National Taiwan University)
Fujiing Shiue (National Taipei University)

Yu-Hui Su (Soochow University)

Liyan Wang (Peking University)

TsingZai C. Wu (National Cheng Kung University)
Woody Y. Wu (Chinese University of Hong Kong)

Executive Editor: Chien-Heng Jennifer Chang (Tamkang University)

Executive Assistant: Hsin-Yi Tung

Subscription: The subscription fee is US\$30.00 per issue. This charge includes the surface delivery fee to all countries. Any claim for missing issues will be honored, free of charge, if made within four months after the publication date of the issue.

Submission: Authors should submit three double-spaced, one-sided copies of their manuscript and follow the format of *The Accounting Review*. A cover sheet or title page should include the affiliations of all the authors and also indicate the contact author. All papers are subject to blind review.

Editorial Address:

The Editor

JOURNAL OF CONTEMPORARY ACCOUNTING

Department of Accounting, Tamkang University

151, Yingzhuan Rd., Danshui Dist., New Taipei City 25137, Taiwan (R.O.C.)

Telephone: 886-2-2621-5656 ext.2594 Fax: 886-2-2620-9738