

Journal of Accounting and Corporate Governance

The Journal of Accounting and Corporate Governance is published semiannually by the Department of Accounting, Feng Chia University and Feng Chia Accounting Educational Foundation. The Journal provides a forum for the publication of high-level theoretical and applied accounting manuscripts with academic significance in terms of their originality and contribution. Correspondence may be addressed to The Editor, Journal of Accounting and Corporate Governance.

Publisher :	De-Zhang Jie	(Feng Chia Accounting Education Fundation)
Editor :	Yu-Hsin Lu	(Feng Chia University)
Executive Editor :	Tung-Hsien Wu	(Feng Chia University)
Editorial Board :	Hsiang-Tsai Chiang	(Feng Chia University)
	Tsing-Zai Wu	(Asia University)
	Sou-Shan Wu	(National Taiwan Normal University)
	Yuan-Tong Lee	(Feng Chia University)
	William Wei-Min Sheng	(National Taichung University of Science and Technology)
	Su-Ming Lin	(National Taiwan University)
	Tin-Gji Lin	(Feng Chia University)
	Yi-Mien Lin	(National Chung Hsing University)
	Wei-Heng Lin	(National Taipei University of Bussiness)
	Chan-Jane Lin	(National Taiwan University)
	Jiao-Neng Lin	(Feng Chia University)
	Nien-Su Shih	(Feng Chia University)
	Chen-En Ko	(National Taiwan University)
	Chia-Ying Ma	(Soochow University)
	Shen-Ho Chang	(Feng Chia University)
	Ruey-Dang Chang	(National Chung Hsing University)
	Chung-Yuan Hsu	(National Chengchi University)
	Yu-Cheng Chen	(National Chung Hsing University)
	Kuei-Tuan Chen	(Feng Chia University)
	Guang-Zheng Chen	(Feng Chia University)
	Chung-Huey Huang	(National Taipei University)
	Chuan-Chuan Huang	(Feng Chia University)
	Chyan-Long Jan	(Soochow University)
	Tzy-Yih Hsiao	(Feng Chia University)
	Gene C. Lai	(Washington State University)
	Fujiing N. Shiue	(National Taipei University)

Subscription : The subscription fee is US\$10.00 per issue. Charge includes surface delivery to all countries. 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 the manuscript and follow the format of the Accounting Review. A cover page or title page should indicate the author to whom correspondence should be addressed. All papers are subject to blind review.

Editorial Address :

The Editor
JOURNAL OF ACCOUNTING AND CORPORATE GOVERNANCE
Department of Accounting
Feng Chia University
100 Wenhwa Rd., Seatwen Taichung, Taiwan 407802, R.O.C.
Telephone : 886-4-24517250 ext.4207
Fax : 886-4-24516885
E-mail : jacg@mail.fcu.edu.tw
http : //jacg.rd.fcu.edu.tw