PUBLICATION INFORMATION

The Journal of Law and Financial Management is a scholarly peer-reviewed journal published by the University of Sydney Business School. The purpose of the journal is to provide a forum for the publication of research and analysis focused on the nexus of the general disciplinary areas of law (primarily business and commercial law) and financial management. Potential contributors should note that the term ‘financial management’ as used in the title of the journal, is used broadly rather than narrowly, and encompasses all aspects of accounting and financial reporting, finance and financial economics.

Contributions of theoretical, empirical, analytical and critical manuscripts are encouraged, though descriptive manuscripts will be considered where they illuminate new, unusual or controversial practices of interest to the readership base. Since the journal is intended to serve as a forum for debate as well as for exploration, reviews of and replies to previously published manuscripts are also welcome.

ISSN: 1446-6899

AUTHOR ENQUIRIES

For information relating to the submission of articles, visit the JLFM website at http://sydney.edu.au/business/research/journals/jlfm.

Please address all enquiries to:

Tyrone Carlin, Co-Editor, JLFM
The University of Sydney Business School
The University of Sydney NSW 2006
Australia

Email: business.jlfm@sydney.edu.au
Phone: + 61 2 9036 6177
Fax: + 61 2 8080 8381

EDITORS

TYRONE M CARLIN
Pro-Vice-Chancellor (Education Operations)
Co-Dean & Professor of Financial Reporting & Regulation
The University of Sydney Business School
The University of Sydney (Australia)

GUY FORD
Deputy Dean
Associate Dean, Research
Associate Professor in Management (Finance)
Macquarie Graduate School of Management
Macquarie University (Australia)

EDITORS

CHRISTINE BROWN
Professor, Department of Accounting and Finance
Faculty of Business and Economics
Monash University (Australia)

NEIL ESHO
Senior Member of the Basel Committee Secretariat
Basel Committee on Banking Supervision
Bank for International Settlements

ALEX FRINO
Professor and Dean
Macquarie Graduate School of Management
Macquarie University (Australia)

JAMES GUTHRIE
Honorary Professor of Accounting
The University of Sydney Business School
The University of Sydney (Australia)

IAN RAMSAY
Harold Ford Professor of Commercial Law
Director, Centre for Corporate Law and Securities Regulation, Melbourne Law School
The University of Melbourne (Australia)

JOELLEN RILEY
Dean and Professor of Labour Law
Sydney Law School
The University of Sydney (Australia)

ANDREW TERRY
Chair of Business Law and Professor of Business Regulation
The University of Sydney Business School
The University of Sydney (Australia)

TOM VALENTINE
Adjunct Professor
Macquarie Graduate School of Management
Macquarie University (Australia)

ROBERT WALKER
Emeritus Professor in Accounting
The University of Sydney Business School
The University of Sydney (Australia)
Submission Requirements

Manuscripts are expected to be original research that has not been previously published and is not currently under review by another journal. If measurement instruments (questionnaires, case, interview plan, etc.) have been developed by the authors and are an integral part of the study, copies should be included with the manuscript.

Manuscripts may only be submitted electronically, and should be saved in Microsoft Word format. For the purposes of submission, all manuscripts should be emailed to business.jlfm@sydney.edu.au. When submitting manuscripts for consideration, authors should ensure that they include complete contact details.

Format

1. All manuscripts should be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject matter and research method permits.
3. Page settings should provide for at least 2.5cm margins all around.
4. A cover page should include the title of the paper, the author's name, title and affiliation, any acknowledgments, and a footnote indicating whether the author is willing to share the data (see policy statement below).
5. All pages, including tables, appendices and references, should be serially numbered.
6. Spell out numbers from one to nine, except when used in tables and lists and when used with mathematical, statistical, scientific or technical units and quantities, such as distances, weights and measures. For example: three days; but 3 kilometres; 30 years; 3 per cent. Figures should be used for numbers of sections, pages and clauses. In figures of five digits or more, a space should be used to separate each group of three digits.
7. In non-technical copy, use the word ‘per cent’ in the text instead of %.
8. Hyphens should be used to clarify usage, and hyphenation should be guided by the Macquarie dictionary.

Generally, a compound expression should be hyphenated if it does not appear in the Macquarie dictionary. Words with the prefix ‘re’ should not be hyphenated unless the letter ‘e’ follows the prefix; for example ‘re-enact’.

9. Equations should be numbered in parentheses flush with the right-hand margin.
10. Headings should be arranged so that major headings are flush left, bold and capitalised. Second level headings should be flush left, bold and both upper and lower case. Third level headings should be flush left, bold, italic and both upper and lower case.

For example:

**FIRST LEVEL HEADING**
**Second Level Heading**
**Third Level Heading**
Spelling
Spelling should conform to the Macquarie dictionary.

Tables and Figures
The author should note the following general requirements:
1. Each table and figure (graphic) should bear an Arabic number and a complete title indicating the exact context of the table or figure.
2. A reference to each graphic should be made in the text.
3. Graphics should be reasonably interpretable without reference to the text.
4. Source lines and notes should be included as necessary.

Style of References and Citations
Where possible, all references and citations should conform to the style of the Australian Guide to Legal Citation.

A citation should accompany every reference and quotation. All case, journal and book references are to appear in endnotes, numbered consecutively throughout.

1. Case references should be cited in the following manner:
   Ranieri v Miles [1981] AC 1050
   Barry v Heider (1914) 19 CLR 197
   Austral Standard Cables Pty Ltd v Walker Nominees Pty Ltd
   (unreported, Supreme Court, NSW, Wadell J, No 6566, 16 July 1978)

2. Journal articles should be cited in the following manner:

3. References to books should be cited in the following manner:

4. References to statutes should be cited in the following manner:
   Trade Practices Act 1974 (Cth) s 51.
**Policy on Reproduction**

An objective of the JLFM is to promote wide dissemination of the results of scholarly inquiries into the broad fields of law and finance. Permission is hereby granted (subject to the provisions of relevant copyright legislation) to reproduce any of the contents of the JLFM for use in courses of instruction as long as the source and The University of Sydney copyright are indicated in any such reproductions. Written application must be made to the Editor for permission to reproduce any of the contents of the JLFM for use in other than courses of instruction — for example, inclusion in books of readings or in any other such instances, the applicant must notify the author(s) in writing of the intended use of each reproduction.

Except as otherwise noted in articles, the copyright has been transferred to The University of Sydney for all items appearing in this journal. Where the author(s) has (have) not transferred the copyright to The University of Sydney, applicants must seek permission to reproduce (for all purposes) directly from the author(s).

**Policy on Data Availability**

Authors are encouraged to make their data available for use by others. Authors of articles which report data should footnote the status of data availability and, when pertinent, this should be accomplished by information on how the data may be obtained.