

AAR SUPPLEMENT ON INFORMATION TECHNOLOGY

This issue of *Australian Accounting Review* is accompanied by a special supplement dedicated to new research work on Information Technology and Management. Publication of this additional AAR resource has been assisted by the sponsorship of CPA Australia's Centre of Excellence for Information Technology and Management.

The importance of information technology to business — and therefore to professionals who advise business — continues to grow. As an internationally recognised journal bridging academe, the accounting profession and the business community, AAR is well placed to reflect developments in this important field.

Information technology has assumed a crucial role in improving the performance of organisations and creating value for their stakeholders. The accounting profession has an incentive to remain well informed about IT developments and to convey their implications to the business community.

Topics covered in the AAR IT supplement include:

- IT governance and the degree to which organisations separate it from broader corporate governance practices;
- approaches by Australian company boards to monitoring and managing the risks of electronic commerce;
- the social dimension in the alignment of business strategy with information technology;
- new business models and processes arising from the adoption of IT and implications for accountants and auditors;
- the relationship between electronic commerce initiatives and long-term profitability for small and medium-sized enterprises;
- audit and control problems associated with the introduction of enterprise management systems.

The work of CPA Australia's Centre of Excellence for Information Technology and Management in overseeing the compilation of these papers represents a valuable contribution to a shared understanding of developments in this important sector.

CPA Australia has seven Centres of Excellence comprising members with special expertise in core knowledge areas. The charter of the Centre of Excellence for Information Technology and Management covers all aspects of the use and management of technologies that are designed to:

- assist in the creation, storage and use of information in electronic form;
- ensure the integrity, security, reliability and confidence in data;
- manipulate, manage and enhance information;
- structure, control, access and manage knowledge;
- facilitate electronic communications, including all forms of electronic business;
- employ systems, services, equipment and technologies that use digital data.

Forum on health sector performance management

This issue of AAR contains an important Forum on health sector performance management, considering the role of performance management systems in supporting changing governance and accountability requirements. The papers that appear in this Forum canvass performance management and control issues related to the provision of health services through a range of theoretical lenses, a variety of descriptive and interpretive methods, and at different levels of analysis.

Also in this issue is a discussion by Sven Modell of developments in research into public-sector performance management. The paper, developed from an address delivered at the 2005 conference of the Accounting and Finance Association of Australia and New Zealand, is relevant to the contents of the health-sector Forum and also reflects the Scandinavian countries' world leadership in public-sector performance evaluation.

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