

# Accounting Historians Journal

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Volume 30  
Issue 1 June 2003

Article 2

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1984

## From the editor

Stephen P. Walker

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### Recommended Citation

Walker, Stephen P. (1984) "From the editor," *Accounting Historians Journal*: Vol. 30 : Iss. 1 , Article 2.

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*ACCOUNTING HISTORIANS JOURNAL*

**Guide for Manuscript Submission**

Three (3) copies of manuscripts for publication review should be submitted to Professor Stephen P. Walker, Cardiff Business School, Aberconway Building, Colum Drive, Cardiff CF10 3EU, U.K. There is no submission fee, although authors are urged to consider joining The Academy of Accounting Historians by completing the membership application form on the inside of the back cover. Papers which have been published, accepted for publication elsewhere, or are under consideration by another journal are not invited. The *Accounting Historians Journal* will accept a variety of presentation formats for initial submission as long as the writing style is reflective of careful scholarship. Notwithstanding, authors should attend to the following guidelines:

1. An abstract of approximately 100 words on a page that includes the article's title but no identification of the author(s) .
2. A limited number of content footnotes.
3. A limited number of tables, figures, etc., appended at the conclusion of the text, but whose positioning in the narrative is indicated.
4. References are to appear in brackets within the text. Specific page numbers are mandatory for all direct quotes but are optional otherwise.
5. A bibliography of all references cited in the text.

Upon acceptance or an invitation to revise and resubmit, authors will be sent a style sheet which must be followed conscientiously for all subsequent revisions of the paper. Once the article is accepted, the editor will request the submission of a diskette prepared in Microsoft Word. If time permits, authors will be sent galley proofs. However, the inclusion of additional material will be severely limited.

Authors will be provided with 3 copies of the *AHJ* issue in which the manuscript is published. Reprints may be ordered by arrangement with the publisher.

Accounting Historians Journal  
Vol. 30, No. 1  
June 2003

## From the Editor

I take this opportunity to report on recent developments and thank all who continue to support *AHJ*.

*Submissions:* the quality of submissions to *AHJ* continues to improve though the rejection rate still remains rather high. An analysis of the reasons why referees suggest that papers be rejected shows that the principal concerns are deficiencies in historical scholarship. Negative comments usually relate to one or more of the following: a tendency to submit purely descriptive papers as opposed to those exhibiting a combination of description, narrative and analysis; a failure to identify the contribution made by the paper (the absence of a research question or historical problem, not answering the 'so-what' question); inadequate gathering of pertinent evidence; disconnection from the relevant literature and inadequate literature review; and, an absence of contextualization. It should be emphasized that weak English and an 'uncritical' approach are seldom reasons for the rejection of papers. If the submission has the potential to make a contribution then concerns about language and grammar can invariably be remedied with assistance from the editor or a kindly member of the editorial board.

*Special Sections:* The current issue contains an *Autobiographical* section. While *AHJ* is primarily concerned with publishing the results of quality historical research, it is also receptive to submissions which relate the experiences of those who have contributed to the evolution of accounting thought and practice. As source material, memoirs, of course, should be interpreted with much circumspection. However, the paper by George Staubus further illustrates the increasing recognition in accounting history of the need to record personal experiences. Like biographical studies in general, the points at which the individual's life course converges with significant events in accounting are of particular value. Hence, the paper illuminates the development of key concepts such as decision-usefulness and activity costing as well as the work of institutions such as the FASB and the AAA. Staubus' autobiographical account also highlights the contributions of other significant actors, the nature of academic life and accounting research in past decades.

The manuscript referees identified these contributions of the paper and were also impressed by its candid and engaging style.

Richard Vangermeersch (rvang@uriacc.uri.edu) is guest editing a special section on *International Congresses of Accounting* to coincide with the theme of the World Congress of Accounting Historians in 2004. See the *Noticeboard* section (p. 158) in the December 2002 number.

Cheryl McWatters, Reviews Editor, would be pleased to hear from potential contributors to the *Interfaces* section. Authors should identify published works in sister disciplines which have implications for accounting history research.

*Prize Winners, 2002*: I am delighted to announce that the editorial board have decided that the prize for the best paper in Volume 29 be awarded to Alan J. Richardson for his article on "Professional Dominance: The Relationship Between Financial Accounting and Managerial Accounting, 1926-1986". The following papers were also highly commended: Margaret Lamb, "Defining 'Profits' for British Income Tax Purposes: A Contextual Study of the Depreciation Cases, 1875-1897", and Christopher J. Napier, "The Historian as Auditor: Facts, Judgments and Evidence".