

## *Accounting Historians Journal*

### **Editorial Policy**

The *Accounting Historians Journal (AHJ)* is the official journal of the Academy of Accounting Historians Section of the American Accounting Association. *AHJ* is international in scope and addresses the development of accounting thought and practice. The journal embraces all subject matter related to accounting history, including, but not limited to, research that provides a historical perspective on the development of accounting as a discipline, contemporary issues, and the use of accounting techniques in companies, governments, and institutions broadly defined.

Prospective authors may find the following guidelines helpful:

1. Whereas historical research is often documentary and exploratory and therefore may not entail a conventional research question or hypothesis, authors should clearly state the motivation for their study in the abstract and introduction of their manuscript.
2. Authors should carefully situate their study in relation to the existing literature in accounting history. Authors may present this material either in the introduction or in a separate literature review section, as appropriate in each case.
3. In locating the relevant literature, authors may find it useful to consult Case Western Reserve University's Accounting History Research Database. This database can be accessed using the following link: <https://weatherhead.case.edu/research/accounting-history/>.
4. *AHJ* welcomes both atheoretical and theorized submissions. In either case, authors should describe the historical and theoretical methods employed in their study, preferably in a "methods" or "theoretical framework" section.
5. Authors that draw on a theoretical framework must address the framework's prior use in the literature (if any) and the rationale for its present adoption.
6. Authors should be sensitive to and take adequate account of the social, political, and economic context of the period examined in their study. This sensitivity should be evident both in the analysis and presentation of the historical material.
7. Whereas historians have long debated the ability to assign causation to certain factors, we encourage authors to address and evaluate probable influences on the episode under examination.
8. Authors should clearly state all their interpretations of results, and the conclusions they draw should be consistent with the original objectives of and data used in the study.
9. Authors should state the implications of the study for future research.

## Manuscript Submission

Authors should adhere to the following guidelines when submitting manuscripts:

1. Manuscripts are submitted using the AAA's Manuscript Submission and Peer Review System: <https://www.editorialmanager.com/aahj>
2. There is no submission fee to submit to *Accounting Historians Journal*.
3. The title page should be submitted as a separate file from the main manuscript document to ensure an anonymous review process.
4. The manuscript should be formatted according to the American Accounting Association's styleguide. This styleguide can be accessed here: [https://meridian.allenpress.com/DocumentLibrary/AAAN/MANUSCRIPT\\_PREPARATION\\_AND\\_STYLE.pdf](https://meridian.allenpress.com/DocumentLibrary/AAAN/MANUSCRIPT_PREPARATION_AND_STYLE.pdf)
5. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
6. Revisions should be submitted within 6 months of the request; otherwise, they will be considered new submissions. Extensions may be granted in some circumstances after consultation with the Senior Editor or Associate Editor.
7. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures includes, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to disclose any potential conflicts of interest during manuscript submission.

## Salmagundi Submission

In addition to conventional manuscripts, the Editors welcome submissions to the Salmagundi section of the journal. In this section, the editors seek shorter contributions of interest to the community of accounting historians. These contributions may take many different forms, such as responses to past articles, book reviews, historical syllabi, and preliminary explorative work. Thought pieces or work found in other sources that may enrich our readership are also considered. Authors are responsible for obtaining proper copyright permissions before submitting the latter. Material submitted to the Salmagundi section should be noted as such during the categorization stage in the Editorial Manager system. Salmagundi submissions are subject to editorial review as opposed to the regular double-blind peer-review process, but are expected to conform to normal referencing and attribution standards for scholarly writing as appropriate.

## Review Process

The review process consists of the following:

1. The editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified at this point if the manuscript is deemed inappropriate for further consideration.
2. Although most historical accounting manuscripts are not likely to be subject to Institutional Review Board (IRB) jurisdiction, authors are responsible for demonstrating and certifying IRB compliance when applicable.
3. Manuscripts that pass the initial review are sent to an associate editor and a minimum of two reviewers for formal review.
4. After review, the editor evaluates comments and recommendations of the reviewers and the associate editor and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the associate editor and reviewers.
5. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where each comment is addressed in the revised manuscript.
6. The process will continue as described above until a final publication decision is made.
7. Consistent with the American Accounting Association's Publications Ethics Policy, all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not appropriately cited or quoted. The full policy document can be accessed here: <http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/PlagiarismPolicy.pdf>

The review process outlined above is an overview of the actual process. The editor may, in some circumstances, vary this process at his or her discretion. The objective of the editorial process is to provide insightful and honest evaluation of research efforts through diligent independent review by qualified scholars, and to provide constructive guidance in a responsive and timely manner. We strive to be fair to authors and reviewers throughout the process.