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New journal editorial policy

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Gary Previts (Case Western Reserve University) gives the editor's report at the annual meeting in New York.

NEW JOURNAL EDITORIAL POLICY

The editors of the *Accounting Historians Journal* announce the initiation of a submissions fee for articles submitted on January 1, 1987 and after. The fee structure is \$25 for non members and that \$25 amount can be applied against a full years dues for an academic member—submission fee is \$15 for current members of the Academy for each submission. In addition the editorial team has indicated their continuing interest in the quality of research which appears in the Journal. In its work with the review board the team is emphasizing certain aspects of each manuscript submitted to be sure that the author properly provides results that are “new, true, and interesting.”

In particular the earmarks of such research include:

- 1) A clear specification of the research issue problem or hypothesis being addressed and an explanation of derivation of the problem.
- 2) A clear specification of the method

employed and the extent to which the research method is employed and the degree to which the research plan was achieved by the particular application. Such a description should include a specification of data collected and the rationale for selecting the data that was selected. The researcher should also be careful to consider the environmental context within which the research is occurring—that is to say the economic, political and technological setting.

- 3) An attempt to examine and to evaluate “causation” in terms of the probable influences related to the issue or hypothesis being examined.
- 4) A description of the evidence data that was used in conducting the final phases of evaluation and the validity and authenticity of that particular data.

- 5) A conclusion supported by clear statements of interpretation or influence drawn from the research method and the evidence employed. These findings should be related to the problem that was specified. Such a statement of findings including the limitations of the research and the implications for further research by members of the research community including academic and professional members should be considered and specified where appropriate.

The editorial team feels strongly that manuscripts which do not attempt to address these points may not be deemed acceptable.

Among the plans for the new format of the Journal will be a redesigned cover and a new typeface. The Journal production budget will limit each issue to 160 pages. The new typeface [astor] will permit a clearer presentation.

In addition, the *Accounting Review/Journal of Accounting Research* submission style has been fully adopted which means block citations of an article e.g. [Jensen, 1981] appear within the text, textual footnotes appear at the bottom of the page, and references are listed at the end of the article.

The members of the editorial team include Gary John Previts, Case Western Reserve University; Ashton Bishop, James Madison University, editors in charge of research manuscript review and production respectively; associate editors Professor Lee Parker of Griffith University (Australia); Professor Mary Stone, University of Alabama and Professor Robert Colson, CWRU. Professor Colson's particular charge is to be available to assist recently degreed doctorates in taking their background-historical chapters and turning them into acceptable research manuscripts for the Journal. Professor

Barbara D. Merino, North Texas University will continue to serve as book review editor. Future book reviews will include a mixture of review essays which are more extensive, and capsule reviews of new reading materials. Professor Maureen Berry, University of Illinois will continue to serve as dissertation abstracts editor.

Submission fees should be made in the form of checks or money orders in U.S. dollars, payable to the Academy of Accounting Historians and should be attached to manuscripts submitted after January 1, 1987.

Gary J. Previts, *Editor*

TOUR OF ROBERT OWEN HISTORIC SITE

Although Robert Owen is probably best known as the founder of a historic communal society on the Indiana frontier in 1824, accounting historians know him as an early leader in management accounting and the social responsibility of business. Much has been written about the accounting system at Owen's textile mill in New Lanark, Scotland. Now, you can visit that mill and other historic Owen-related sites in the British Isles.

The National Historic Communal Societies Association is planning a July, 1987, trip to the recently renovated Robert Owen site in New Lanark. Tentative projections would have the tour include London and Edinburgh, Newtown in Wales where Owen was born and died, museums and libraries in Manchester and Glasgow, the Abbey on Iona, David Livingstone museum, the community at Findhorn, Scotland, and Loch Ness.

Those who would like more information about this tour should write to Donald E. Pitzer, Executive Director of the National Historic Communal Societies Association, Center for Communal Studies, University of Southern Indiana, Evansville, IN 47712.