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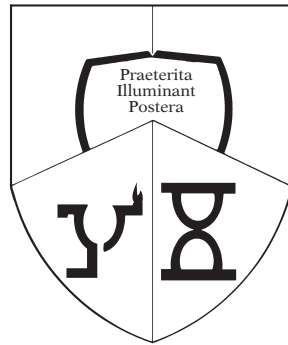
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Statement of Policy

The *Accounting Historians Journal* is an international journal that addresses the development of accounting thought and practice. *AHJ* embraces all subject matter related to accounting history, including but not limited to research that provides an historical perspective on contemporary accounting issues.

Authors may find the following guidelines helpful.

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5. In performing all analyses, authors should be sensitive to and take adequate account of the social, political, and economic contexts of the time period examined and of other environmental factors.
6. While historians have long debated the ability to assign causation to particular factors, we encourage authors to address and evaluate the probable influences related to the problem or issue examined.
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