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**Brief note from the new editor; Contents [2012, Vol. 39, no. 1];
Statement of policy [2012, Vol. 39, no. 1]; Guide for manuscript
submission [2012, Vol. 39, no. 1]; Note form the editor emeritus
Richard Fleischman**

Academy of Accounting Historians

Richard K. Fleischman

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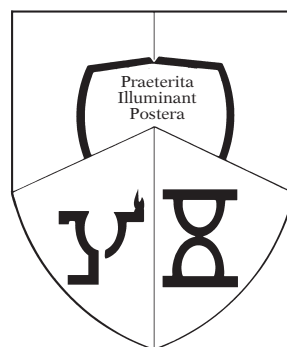
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BRIEF NOTE FROM THE NEW EDITOR

I am honored to have been asked take the helm at our journal. I hope to continue in the tradition of my friend and predecessor, Richard Fleischman who poured so much time and energy into this work and who I have not left alone since taking over. He thought he retired – he did not.

My own publication background is almost entirely anti-quarian. This is a passion of mine – examining how people accounted for themselves, their lives, their businesses. More than that, what they accounted for – what did they value? Often it was not necessarily what they valued but what they lacked that entered the records. This provides a window into the past not granted by the ‘grand’ histories. I will not abandon the world of the dusty and crumbling and small.

However, I wish to encourage more critical articles to the journal. We have a strong field of critical researchers to call on for both submissions and review. Please do consider submitting and if you are attending conferences, please encourage presenters of promising papers to submit.

Where are the articles examining accounting’s role in the financial crises the world has been suffering through? Surely we should have something to say here.

Let us not forget collaborative work. Much of what we do could be done perhaps better with a sociologist, an anthropologist, an economist, a political scientist, a historian. Bibliographies should make sense – they should be cross-disciplinary.

I hope to see many of you this July in Cardiff at the IPA or Newcastle at the World Congress. If not England, perhaps in Washington, DC in August (what a perfect time to visit DC!).

Gloria Vollmers

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ACCOUNTING HISTORIANS JOURNAL

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.

1. Authors should provide a clear specification of the research issue or problem addressed and the motivation for the study.
2. Authors should describe the method employed in the research, indicating the extent and manner in which they intend to employ the methodology. Manuscripts are encouraged that draw on a variety of conceptual frameworks and techniques, including those used in other social sciences.
3. Manuscripts that rely on primary sources should contain a statement specifying the original materials or data collected or analyzed and the rationale used in selection of those source materials. Authors should provide the reader information as to how these source materials may be accessed.
4. Authors who use a critical or new theoretical framework to examine prior historical interpretations of the development of accounting thought or practice should include a discussion of the rationale for use of that framework in the manuscript.
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.
7. 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. Interpretations and conclusions should be clearly linked to the research problem. Authors also should state the implications of the study for future research.

ACCOUNTING HISTORIANS JOURNAL

Guide for Manuscript Submission

Manuscripts for review should be submitted by e-mail attachment to vollmers@umit.maine.edu and formatted in Microsoft Word. The identity of author(s) should not appear on the attached file — only on the accompanying e-mail transmission. Additional correspondence may be sent to Professor Gloria Vollmers, DPC 342, College of Business, Public Policy and Health, University of Maine, Orono, ME, 04469; phone: (207) 581-1979; Fax: (207) 581-1956. 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.
6. Manuscripts should not exceed 10,000 words in length.

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.

**NOTE FROM THE EDITOR EMERITUS
RICHARD FLEISCHMAN**

2011 Manuscript Awards

I am pleased to announce the following winners of the annual *AHJ* Manuscript Competition for Volume 38 (2011) which awards \$300 and a plaque for the article judged best by the editorial board and \$100 for each of two others for excellence.

WINNER: Jessie Dillard and Linda Ruchala,
“Veblen’s Placebo: Another Historical
Perspective on Administrative Evil”

RUNNERS-UP: John Richard (“Dick”) Edwards,
“Accounting on English Landed
Estates during the Agricultural
Revolution – A Textbook
Perspective.”

Jill Hooks and Ross Stewart,
“Farmers, Politics, and Accounting:
The History of Standard Values: An
Accounting Convenience or Political
Arithmetic?”

Congratulations to the authors for these fine pieces of work.

It should be noted that every article in Volume 38 received at least two votes on the ballots submitted.