

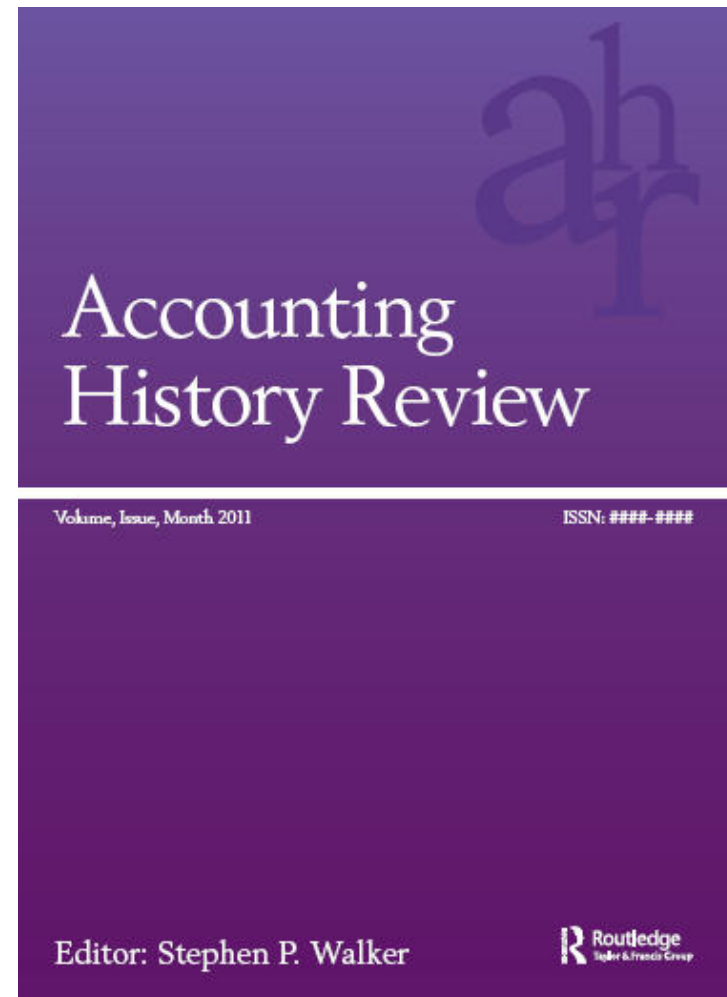
**EAA Symposium  
New Editors:  
Continuity or Change**

**Accounting, Business & Financial History**

**Accounting History Review**

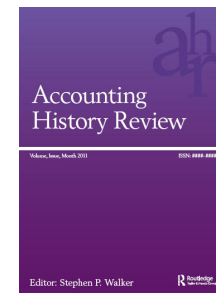
Steve Walker

# Change: from 1 January 2011



# Change: Why?

- Reflecting what ABFH is perceived to be, an accounting history journal.
- Reflecting most journal content and composition of editorial board.
- Development of accounting history since journal scope determined in 1990.
- Existence of highly rated specialist journals in business and financial history.
- Overlaps with *Business History*  
– also a Routledge journal



# Change: Why?

- Calls from accounting historians for a highly rated specialist accounting history journal (within a congested field).
- Need for a 'review' type journal.
- Accounting history in need of regeneration.

# Continuities

- Edited from Cardiff Business School
- A Routledge journal, 3 issues per year
- Aspire to publish high quality papers in accounting history
- International in scope, especially Europe
- Core members of editorial board
- Special issues
- Turnaround times
- Double-blind referee
- Detailed editorial guidance on revisions

# Changes: Scope

## **Accounting Business & Financial History**

- Accounting history (80%)
- Business and financial history (20%)
- “All areas of accounting, business and financial history”

## **Accounting History Review**

- Accounting history
- Interfaces between accounting and other disciplines
- “an international forum for the publication of scholarly articles on the history of accounting in diverse periods and places”

# ABFH: Aims and Scope

- Relation between accounting practices, financial markets and economic development
- Influence of accounting on business decision making
- Environment and social influences on business and finance
- Record of past developments in business and finance
- Explanations for current structures and practices
- Solving problems and predicting future developments

# AHR: Aims and Scope

- Continuities and changes in accounting theories, practices and institutions;
- The technological, economic, organisational, ideological, social, political and cultural contexts in which accounting has emerged and operated;
- The impacts of accounting in these multiple arenas.



# AHR: Aims and Scope

- Histories of auditing, accountability and taxation;
- Investigations which reveal the interfaces between accounting, business, finance and management in the past;
- Historical explorations of the relationship between accounting and other quantitative technologies;
- Studies of the past which inform understandings of accounting in the present.

# AHR: Aims and Scope

- Range of historiographical traditions and theoretical approaches
- Discussion of methodologies and innovations in historical research.
- Contributions from scholars operating in the wide range of subject areas with which accounting connects.
- An arena for scholarly discussion and argument in accounting history and constructive advancement of research agendas:
  - shorter polemical pieces which explore controversies
  - critical bibliographical reviews and surveys which focus on particular countries and themes in accounting history research.

- First issue March 2011
- Submissions invited
- Send to Steve Walker, or J.R. Edwards, current editor of ABFH at:
- Cardiff Business School

