

Accounting History Review

Editor: Cheryl S. McWatters
University of Ottawa, Canada

www.tandfonline.com/rabf

 Routledge
Taylor & Francis Group

Accounting [in] History: Making it Matter – Making it Better

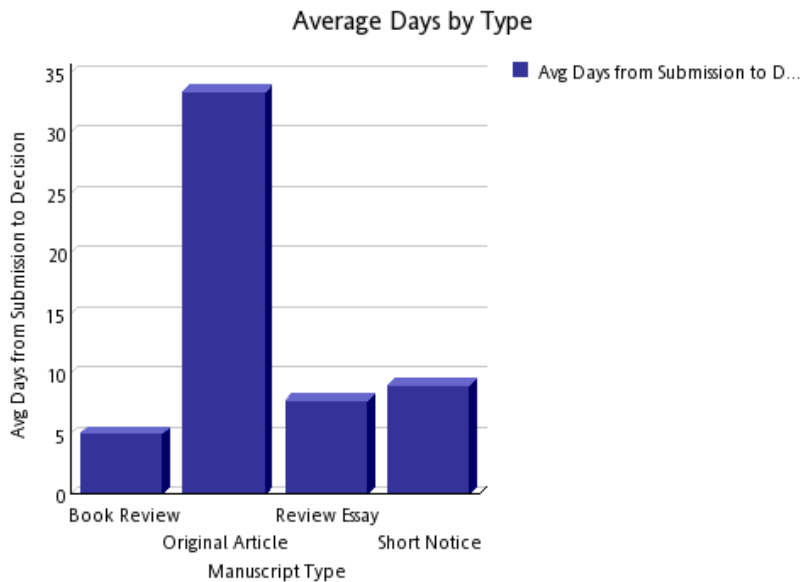
**‘Meet the Editors’
AAHANZBS Annual Conference
Sydney, Australia
November 2018**

Accounting History Review

Editor:
Cheryl S. McWatters
University of Ottawa, Canada

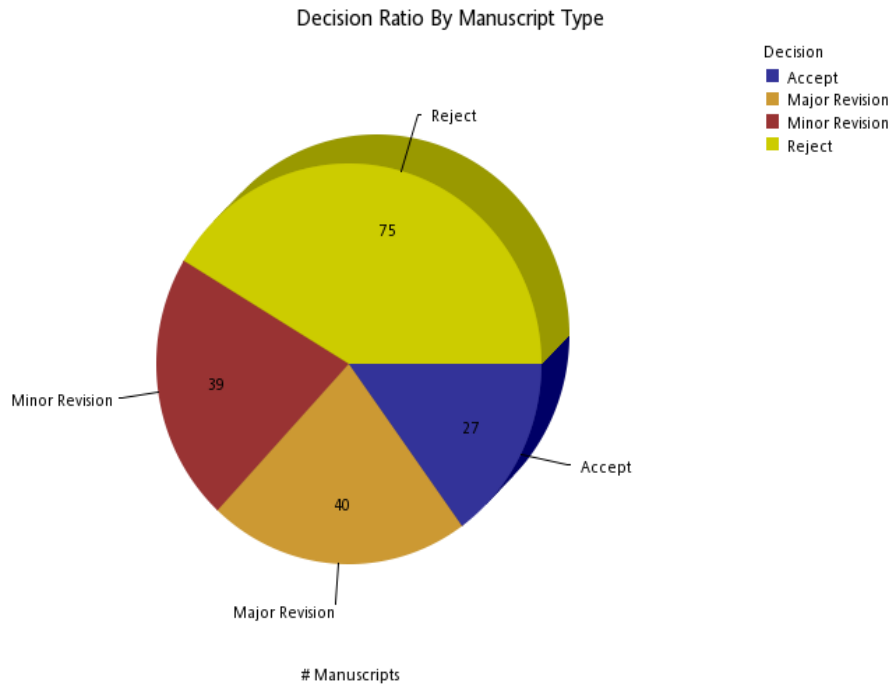
- Editor: C.S. McWatters, University of Ottawa
- Editorial Board: global membership of roughly two dozen academics in accounting, management, finance and economic history with wide scope across the research spectrum
- Also includes current and past editors of top journals including *AOS*, *AAAJ*, *JAE*, *CPA*, and *AMR*
- Extensive use of *ad hoc* referees for expertise related to specific submissions and often outside of accounting and management
- Three issues per year
- Research articles
- Review Essays
- Generous word count enabling longer pieces (compared to other journals)
- Selective use of Special Issues and Themed Issues
- Re-introduction of annual conference in 2019 – UK and 2020 - Paris
- Joint conference events

Decision Time



- Majority of articles from Europe, especially Italy, Germany, and France.
- UK less dominant
- Rare submissions from USA
- Much effort on developmental reviews especially for non-Anglophone and/or junior scholars
- Book reviews no longer feature and absorbed into review essays

Decision Ratio



- A snapshot in time in terms of numbers but the chart does indicate manuscript flow.
- Rejection rate is high overall - which surprises those who see history as 'easy'.
- Most 'accepted' manuscripts have gone through two or even three rounds with flow from major to minor to accept, with rejection a possibility even with after round 1.

Making it Matter – our aims and scope

- Shift from the history of accounting to accounting in history.
- No apologetic accounts of what we do as (accounting) historians.
- Examine multi-faceted social and institutional contexts through the lens of accounting.
- Investigate the position of accounting in broader intellectual deliberations, especially the implication of accounting in diverse arenas across space and time.

Making it Matter

- Seek to contribute positively and authoritatively to broader discussions with respect to historically-informed and theoretically-informed research.
- For example, history and organisation studies might learn from each other to provide richer narratives of organisational life (Rowlinson and Hassard 2013; Scranton and Fridenson 2013).

Making it Better

- Little room for the divisive debates about the new and old accounting history, these issues now themselves historical artefacts and best relegated to the dustbin of history (McWatters 2016; 2014).
- These agendas once invigorated accounting history research through a willingness to accept the variety of contexts and the variation of forms in which accounting can be confronted and examined.
- *AHR* opts for the ‘fruitful conversation’ underscored by Eley (2008, 2001), where seemingly ‘irreducible yet mutually respectful differences’ can be overcome through work that moves beyond sub-specialisms, resulting in ‘new hybridities’.

Making it Better

- Recognising that history involves deep confrontation with and immersion in the archives *writ large*. Yet archival work and sources cannot be dissociated from lived experience.
- Developing the ability to distance oneself, to construct, re-construct and build one's own story. Amidst the archives, a tendency can exist to become too absorbed in the materials.
- Educating ourselves in terms of how historians and archivists process the past and navigate differing assumptions about historical authority and archival evidence.
- With disciplinary maturity, recognising the archive as an opportunity to embrace, not one to avoid.

Making it Better –

- Rejecting the outdated divide between those who declaratively opt for the ‘new’ and ‘old’ accounting history. Now it seems the new and old ‘business/management history’.
- Approaching our historical questionings with humility, scepticism and self-awareness, especially in terms of truth claims and definitive explanations. (MacMillan 2010)
- Welcoming contributions that consider new methodologies, theories and approaches, and that motivate our scholarly community to re-consider the past from differing and competing points of view.

Making it Better –

- As historians, we do not, and arguably should not, need to agree on the topics and issues to be examined, or the way in which to approach them.
- What we do seek is consensus on what the questions are if not the answers to these questions.
- As Gorman (2008, 98) argues:
 - ‘Instead, that historians disagree may be characteristic, and just as relevant, would be where they agree to disagree, and where they agree about what they are disagreeing about.’

Making it Better –

- Be more than good and entertaining story tellers.
- Agree that ‘writing for the reader’ is both laudable and necessary.
- Champion that ‘a good read’ cannot be at the expense of quality research and the requisite demonstration of carefully-crafted and convincing arguments and analyses.
- Embrace a developmental and constructive approach to the review process, encouragement of emerging scholars, and risk-taking.

Making it Better – Concluding Comments

- Embrace disciplinary scope to broaden our understanding of accounts and accounting.
- Provide channels for intellectually exhilarating dialogues with scholars in other fields who increasingly use accounts and accounting as an interpretive lens.
- Encourage trans-disciplinary history, including opening up of what we consider accounting history and within its purview.
- Take risks, with all the pitfalls, interdisciplinary squabbles, misunderstandings and misreading. **Such efforts promise the greatest potential to move the discipline to the main stage.**

Accounting History Review

Editor:
Cheryl S. McWatters
University of Ottawa, Canada

Cheryl Susan McWatters, Ph.D. CPA, CMA

**Chaire Père-Edgar-Thivierge en histoire des
affaires, Université d'Ottawa /
Father Edgar Thivierge Chair in Business
History, University of Ottawa**

Editor, *Accounting History Review*

<http://www.tandfonline.com/loi/rabf21>

❖ **CMcWatte@uOttawa.ca**

❖ **McWatters@telfer.uOttawa.ca**