

Note to authors at the initial submission of an article. The editor realizes that formatting varies significantly from journal to journal. It is NOT necessary to follow these guidelines perfectly until your paper is accepted, at which time you must conform to them. It IS necessary to send two files: a title page file with all authors' names and contact information and the title of the work. The second file is your research paper (title, abstract etc) – it must be anonymous. The editor will return it to you if it is not.

The file NAME should contain some reference to your paper. For example, the file for the paper seen below might be titled “Europe Scientific Management.” Please do not call your file “Submission to the AHJ.” Make life easier for the editor.

Do include an abstract. That abstract should not be identical to your Introduction.

The editor asks reviewers for a two month turnaround. Contact the editor if you do not hear anything by three months since submission.

ACCOUNTING HISTORIANS JOURNAL: STYLE GUIDELINES

The first page should be formatted as follows:

Accounting Historians Journal
Volume 35, Number 1
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pp.

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THE DEVELOPMENT OF ACCOUNTING IN EUROPE IN THE ERA OF SCIENTIFIC MANAGEMENT

Abstract: Utilizing archival materials, this paper examines the case of the Genoa-based firm Ansaldo, which, by the early decades of the 20th century, had emerged as a major force in the inter-related fields of engineering, shipbuilding, and metal and steel manufacture in Italy. Following financial problems immediately after World War I and during the 1920s, the company was subsequently taken under the umbrella of the ...

INTRODUCTION

It has recently been stated that management accounting is “not simply a technical activity but a set of practices that produce and reproduce not just organizational life but

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also social and economic life at a more macro level.” Thus, it is appropriate to “fully understand management accounting,” that one should examine its social, economic and political context and recognize the role of power and conflict” [Cooper and Hopper, 2007, p. 208].

Formatting for the pages to follow:

- 1) All text should be double spaced.¹ Exceptions are footnotes, indented quotes, individual entries in the references list, the abstract, and the acknowledgments.
- 2) All text should be typed with left justification only and without end-of-line hyphenation, although the printed paper in the journal will be fully justified (left and right) and hyphenation will be applied.
- 3) New paragraphs should be indented seven spaces (0.3in./0.7cm). The first paragraph of each main section is indented, NOT flush left.
- 4) Use American, not British, English. Thus, labor not labour, organization not organisation, while not whilst, among not amongst, etc.
- 5) There is a single space (not a double space) following the period of the sentence before. Like this.
- 6) Primary section headers are to be in CAPS, not bolded, and centered. Secondary headers appear as follows, flush left.
Cost Accounting and Management Control: The Ansaldo archive...
New sections, either primary or secondary should be separated from the preceding section by TRIPLE spacing.
- 7) Square brackets “[]” are used for references in the narrative, and to indicate where authors have altered quoted text. Parentheses “()” are used for other purposes, and also in the reference list.
- 8) References in the narrative must be bracketed; e.g., “[Fleischman and Tyson, 2000, pp. 17-18]” or “Fleischman and Tyson [2000, p. 8] claim...” Note that the name of a single author and both names for two authors (separated by “and”, not “&”) should be given in all references, but for three and more authors, the first author together with “et al.” will suffice. Page numbers should be given for all direct quotations, and where the quotation covers more than one page, the second number should be given in full (e.g. “pp. 159-160”, NOT “pp. 159-60”). Where ideas, concepts or other material appearing in a particular part of a source is being paraphrased rather than quoted directly, it is helpful to readers to give a page or chapter references rather than just a citation to the source generally.

¹All footnotes should be in 10 point Times Roman, single spaced. Do not use endnotes. Note footnotes are indented five spaces (0.2in./0.5cm). Use superscript for footnote indicators in the text – the indicator should come AFTER punctuation marks in the text. If multiple footnotes appear on the same page, a space between them should NOT appear. Footnotes should not normally be used for references – an exception may be made for long references to archival sources, although subsequent references to the same document should be given in abbreviated form in the main text. Think carefully about whether a footnote is actually needed – the contents of many footnotes can often be incorporated in the text or omitted altogether.

- 9) Indented quotations (longer quotes – usually more than 50 words) should not be right justified and should be indented right and left. They are single spaced. Generally, the reference should appear above the quote rather than after the last sentence. No quotation marks are necessary at the beginning or end of indented quotes.
- 10) Sentences beginning with a prepositional or introductory clause or word should be separated from the rest of the sentence with a comma; e.g., In 1945, ... or Admittedly, ...
- 11) In a series of three or more names, items, etc., place a comma before the connector; e.g., Fleischman, Hoskin, and Macve.
- 12) Do not use super script for centuries; e.g., 19th century, NOT 19th century.
- 13) Numbers of ten or less are typically spelled out, but 11, 20, etc. If it is necessary to begin a sentence with a number, then the number should be spelled out in full (unless it is a date or is preceded by a currency symbol), e.g. “Seventy retail outlets were opened in the 1990s”, but “1916 was an important year for the corporation.”
- 14) American dating structure should be used; e.g., “April 7, 2008” NOT “7 April”; also “4/7/2008” (which means April 7) NOT “7/4/2008” (which means July 4). Where only a month and a year are mentioned, there is no requirement for a comma after the month, e.g., “December 2009”.
- 15) Multiple references in a single bracket in the text should appear in chronological order from earliest to latest. Where a particular author has more than one reference, all the references for that author should be grouped together in chronological order.
- 16) American punctuation usage is for double quotation marks outside periods or commas but before other punctuation such as colons and semicolons. Quotation marks within a quote or an indented quote should be single quotation marks.
- 17) Ibid. is never used in this journal
- 18) Do not italicize et al. Note that there is a period after “et al.”
- 19) Place a comma after “e.g.” or “i.e.” or a semicolon if a list follows (e.g., World War II or e.g.; the Spanish Civil War, World War I, and World War II).

Format for the references list:

Entries must be in alphabetical order by author (all entries relating to single-authored works by a particular author are listed before joint authored works where that author is the first-named author) or first key word as appropriate. The primary and secondary sources should be separated. For references extending over more than one line, use a “hanging indent” of 0.2in/0.5cm (equivalent to an indent of 5 spaces). Give the page numbers in full in the reference list, but do not use “p.” or “pp.”

All items on the references list should appear as bracketed references in the text itself and vice-versa. If a single author has multiple publications cited in the same year, use a and b to distinguish them. If both are referenced together in the text, they should appear as [Edwards et al., 2000a, b].

REFERENCES

Primary Sources:

Archivo Storico Ansaldo (ASA), Villa Cattaneo Dell'Olmo...

ASA – Archivo Perrone – Serie scatole marrone (ASA AP SSM).

ASA – Fondo Puri (ASA F. Puri).

Secondary Sources:

Amatori, F. and Bigatti, G. (2003), “The Chandler Thesis – Some General Observations,” in Amatori, F. and Jones, G. (eds.), *Business History around the World* (Cambridge: Cambridge University Press): 215-231.

Berland, N. (1999), “L’histoire du controle budgetaire en France,” unpublished dissertation, Paris-Dauphine University.

Berland, N. and Boyns, T. (2002), “The Development of Budgetary Control in France and Britain from the 1920s to the 1960s: A Comparison,” *European Accounting Review*, Vol. 11, No. 2: 329-356.

Chandler, A.D. (1990), *Scale and Scope: The Dynamics of Industrial Capitalism* (Cambridge: Belknap Press).

Fleischman, R.K., Tyson, T.N., and Oldroyd, D. (2008), “Somebody Knows the Trouble I’ve Seen,” working paper.

Sunder, S. (2006b), “Imagined Worlds of Accounting.” Accessed 6/01/07 from <http://www.som.yale.edu/faculty/Sunder/research.html#Accounting>.

Notes: The word after a colon is considered a key word to be capitalized. If the title is in a foreign language, lower case can be used because that is the custom abroad.

If a source has been reprinted, the following approach should be used:

Douglass, F. (1845), *Narrative of the Life of Frederick Douglass: An American Slave* (New York: Dover Publications), 1995 reprint. In the text, it should be [Douglass, 1845].

We must face the fact that the Web is becoming more and more important to all of us as researchers. Citing those sources properly is important as well. The following examples of citation formatting in the bibliography were copied from Ken Meyers

<http://www1.aucegypt.edu/academic/writers/MLA_style_links.htm>

Magazine/Newspaper on the World Wide Web

Last Name, First. "Article Title." Magazine Title Publication Date. Access Date
<URL>.

"Bombing in Haifa Follows Attack in Downtown Jerusalem." New York Times on the Web 2 Dec. 2001. 3 Dec. 2001 <www.nytimes.com>.

Article from a Subscription Database (for example, EBSCOhost or Lexis-Nexis)

Last Name, First. "Article Title." Magazine Title Publication Date: Pages. Database.
Company. Library. Access Date <URL>.

Solovoy, Alden. "Beggars & Holy Men." Hospitals & Health Networks 5 Oct. 1998: 8.
Academic Search Elite. EBSCO. American U. in Cairo Lib. 09 Sept. 2003
<http://epnet.com>.

Format for Tables, Figures, Appendices, etc.:

Appendices should appear on separate pages immediately following the reference list.
The heading should be:

APPENDIX A
Significant Events in the Life of Joseph Hardcastle

Tables and Figures should follow on, each on a separate page. Headings should be:

FIGURE 1
Expenditure Book from Durham Bursars' Accounts, 1365

For each table and figure, there should be an insertion in the narrative as to the
approximate location; e.g., [Insert Table 1 here].

For tables and figures, the source should be disclosed at the bottom of the table; e.g.,
Source: account book of Ann Bevier (1802-1812)