

## *Accounting Horizons* GUIDELINES FOR BOOK REVIEWS

### **Book review policy**

*Accounting Horizons* welcomes the recommendation of influential and relevant books (excluding textbooks) of broad interest to accounting academics and non-academics (e.g., practitioners, regulators, and students) across a variety of subjects.

Academics and non-academics are encouraged to recommend books and/or volunteer themselves as a reviewer in their area of interest and expertise. Book reviews should be written in clear, concise, and plain language that is comprehensible to a broad audience. See details in the Journal's [editorial policy](#).

### **Conflict of interest**

It is essential that a reviewer not only be objective in relation to the work under review but also be seen by readers as objective. If you are an author or editor of a potentially competing work or are in the process of composing a competing work, you are not a suitable reviewer and you should inform the book review editor of this conflict. Should you have any questions about a possible conflict, please consult the book review editor.

### **Confidentiality in advance of publication**

The reviewer should not send a draft of the review to the author or authors of the work under review. The review should be the reviewer's judgment of the work without having obtained interpretations, clarifications, or corrections from the author(s). **The review and the identity of the reviewer are to be confidential until the review is published. Do not inform anyone you are doing the review.**

### **Style guidelines**

1. When quoting from, or citing, one or more passages in the work under review, the reviewer should indicate page or chapter numbers so that readers can easily follow the point.
2. The review should be written from the vantage point of the objective chosen by the author(s), not by the objective that the reviewer would have chosen. To be sure, if the reviewer disagrees with the chosen objective of the work under review, the basis for this disagreement should be expressed.
3. A good review will not only provide readers with a synthesis of the main points in the work but will also assess how well the work was executed. A reviewer should not hesitate to be critical where criticism is justified, because a good review is not simply a description of the contents. Of course, the reviewer should also try to be sensitive to the difficulties of authorship.
4. The reviewer should be sensitive to whether the work under review is intended primarily for scholars or professionals. The assessment of the contents should take into consideration the intended readership.

5. If a handbook is under review, comparisons with the previous edition (if any) and competing works will be appreciated. A relevant question is whether the handbook is up to date and accurate factually, and whether it faithfully reflects the recent literature that it purports to synthesize for the benefit of the intended audience.
6. If the work is an edited collection of previously published articles, the reviewer should spend more time judging the mix and representativeness of the selections in view of the intended audience. A few of the articles might be commented upon in some depth. If the work is an edited collection of previously unpublished essays, the reviewer should probably allocate most of the space to commenting in some depth on several of the essays, but should also comment on the cohesiveness of the collection. For both kinds of collections, the reviewer should suggest what kind of audience would most stand to benefit (e.g., students, scholars, practitioners, financial executives, financial analysts, and policy makers).
7. Works under review may be written in any language, but the review must be written in English. Where the work translates passages or terms from other languages into the language in which the work was written, the reviewer should comment on the accuracy and aptness of the translations.
8. All reviews will be edited by the book review editor, but special attention will be paid to reviews written by those for whom English is not a native language.
9. Any inquiries or review proposals should be sent to the Book Review Editor, Marcus Kirk ([marcuskirk@ufl.edu](mailto:marcuskirk@ufl.edu)). The completed review should be sent to the Book Review Editor as a Word e-mail attachment along with a signed copyright transfer agreement. A blank form for *Accounting Horizons* can be found [here](#). Under the Book Review submission process, it is the Book Review Editor, not the author(s) of the book review, who submits book reviews to the Journal's submission and review system. The review should be double-spaced, with the first line of each paragraph indented. At the bottom of the review, the reviewer's name should be shown together with the name of the reviewer's university, company, government agency or firm, as appropriate. Reviewers should also disclose in the acknowledgments any financial or non-financial conflicts of interest, which might be perceived as influencing an author's objectivity concerning the submitted article.
10. Cited works should be shown in the References.
11. Please sign the review as follows:

JANE H. DOE  
Professor of Accounting  
*University Name*