Abstract:
In this paper, we undertake a historical study of the first 30 years of the American Accounting Association’s journal, Accounting Horizons. The journal was initially intended to bridge academe and practice. We review the founding of the journal, examine the records of the ten editorships, and then trace the development of both the Commentaries and Main Articles sections, especially in the light of the evolution of the US accounting profession and US accounting academe. We conclude with some suggestions for the journal moving forward.

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