
PRESENTACIÓN / PRESENTATION

De Computis presents its Volume 21, Issue 1 (June 2024), containing three doctrinal articles written in Portuguese and Spanish by authors from Portugal and Spain. This issue also contains the chronicle "*La Taula de Canvis de Valencia (S. XV-XVII). La Banca Municipal del Mediterráneo Occidental / The Taula de Canvis in Valencia (15th-17th centuries). The Municipal Bank of the Western Mediterranean*". This chronicle has been written by **Francisco Mayordomo** García-Chicote (*Universidad de Valencia*) and refers to a conference held by the author in Valencia on 4 June. **Carlos Ferraz** (*APOTEC*) will also review the book written by Miguel Gonçalves, Márcia Simões, Raquel Ferreira and Cristina Góis, entitled "*História da Contabilidade Portuguesa – o Século XX / History of Portuguese Accounting – the 20th Century*". This review is available in Portuguese, English and Spanish.

The authors of the Issue have been **Adriana Rodrigues** Silva (*Instituto Politécnico de Santarém*, Portugal), **Áleff dos Santos** Santana (*Universidade Federal do Pará*, Brasil), **Angélica Vasconcelos** (*Universidade de São Paulo*, Brasil); **Eduardo Bueno** Campos (*Universidad Autónoma de Madrid*); and **Bernabé Escobar** Pérez e **Irene Garzón** (*Universidad de Sevilla*). We thank them for their trust in *De Computis* to disseminate their research. Of course, we also thank the anonymous referees for their selfless and constructive work in reviewing and improving the published articles. The referees of the papers published in this issue are (in alphabetical order of their surnames):

- Juan Baños Sánchez-Matamoros (*Universidad Pablo de Olavide de Sevilla*).
- Manuel Benavente (*APOTEC*)
- José Paulo Cosenza (*Universidade Federal Fluminense*, Brasil)
- Inmaculada Llibrer Escrig (*Universidad Católica de Valencia*).
- Jesús López Manjón (*Universidad Pablo de Olavide de Sevilla*).
- Jorge Tua Pereda (*Universidad Autónoma de Madrid*).

We have to say that the journal has renewed its **FECYT Quality Seal** for 2024 and that according to the *Dialnet Index of Journals (IDR)*, is in **Quartile 1** in the field "**History**" and "**General and Specialized History**" and in **Quartile 2** in the field "**Economy**" (<https://dialnet.unirioja.es/metricas/idr/revistas/6205>). On the other hand, it should be noted that the journal currently has 2,254 citations and an index **H-Google Scholar Index 23** (<https://scholar.google.es/citations?hl=es&user=u7HenA4AAAAJ>).

The published articles are gossed below:

1. **Adriana Rodrigues** Silva (*Instituto Politécnico de Santarém*, Portugal), **Áleff dos Santos** Santana (*Universidade Federal do Pará*, Brasil) and **Angélica Vasconcelos** (*Universidade de São Paulo*, Brasil) have published their paper entitled "*Noções de accountability na reestruturação da administração pública brasileira (1822 - 1831) / Notions of accountability in the restructuring of Brazilian public administration (1822 -1831)*". The article aims to analyse the notions of accountability in the case of the restructuring of the Brazilian public administration between 1822 and 1831. To this end, the authors have carried out an empirical

analysis based on reports from the Ministry of Justice, the *Ministerio da Fazenda* and the Minutes of the Brazilian Congress. The results reveal two types of accountabilities in the first area (i.e. hierarchical and horizontal), with accounting playing a crucial role in promoting accountability.

2. For his part **Eduardo Bueno** (*Universidad Autónoma de Madrid*) has published a paper entitled “*Magisterio y obra de Luca Pacioli: alegoría de su retrato como alianza científica entre matemáticas, arte y contabilidad / Teaching and work of Luca Pacioli: allegory of this portrait so scientific alliance between mathematics, art, and accounting*”. The article analyses the role played by Luca Pacioli in the Renaissance as an interdisciplinary link between Mathematics, Art and Commerce through Accounting. A scientific vision of the interdisciplinary role played by the former in relation to all the sciences and arts. Based on the content of Pacioli's *Divine Proportion* (1509), which is based on the "golden ratio". The author analyses the meaning and content of Pacioli's portrait, an approach that allows us to decipher the mysteries surrounding the identity of the student portrayed and the authorship of the work, while also substantiating the fundamental ties that gave rise to the aforementioned alliance. Pacioli is the epicentre of this alliance. In short, the work is a paean to scientific friendship and collaboration, and to the creation and transmission of knowledge.
3. Finally, **Bernabé Escobar e Irene Garzón** (*Universidad de Sevilla*) have published the paper “*La Academia Contable en España durante la transición de las Escuelas de Comercio a las primeras Facultades de Estudios Empresariales / The Accounting Academy in Spain during the transition from business schools to the first Faculties of business studies*”. The authors show that the origins of business studies have mainly been recorded in non-academic literature, such as the anniversaries of business schools, university schools or colleges. However, there is no known systematic study of this transition in general or in Accounting in particular. Therefore, the authors have empirically tested the claim that the first professors in business schools came from business schools and analysed the origins of business studies in order to recognise the role of pioneering academics and to describe this transition in the field of accounting. In order to do this, the authors have conducted interviews with various participants in the first business faculties created in Spain.

Seville, June 19, 2024
De Computis Editorial Team.