
PRESENTACIÓN / PRESENTATION

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De Computis presents its **Volume 23, Issue 1** (June 2026), which includes four scholarly articles authored by researchers from Russia (2), Portugal (1), and Spain (1), written in English (3) and Portuguese (1). This issue also contains a bibliographic review, a book, a chronicle, an archival note, and an obituary.

The bibliographic review has been written by **Inmaculada Librer** (*Catholic University of Valencia, Spain*) on the book edited by Miguel Ángel Villacorta (*Complutense University of Madrid, Spain*) entitled “*La historia de España a través de los registros contables*”. **Marco Conti** (*Université Bordeaux Montaigne, France*) contributes a bibliographic review of the 1543 book by Jehan Ympyn Cristophle, “*Nouvelle instruction et Remonstration de la très excellente Science du livre de Compte, pour compter et mener compter, à la manière d’Italie*”. This work has been published in facsimile edition by Yannick Lemarchand (*Université de Nantes, France*).

The chronicle is written by **Jorge Tua** (*Autonomous University of Madrid, Spain*) and **Belén Senés** (*University of Granada, Spain*), entitled “*¿Se lavaba Isabel la Católica? Un ensayo desde los libros de cuentas*”, and is intended as a tribute to our dear Esteban Hernández Esteve on the third anniversary of his passing. An “*Archival News*” section is also published, written by **Thangavelu Chinnasamy**, which highlights accounting evidence found in Tamil culture (c. 300 BCE–300 CE), with the aim of facilitating its study and promoting research on the history of accounting in India.

Finally, an obituary is published, written by **Manuel Benavente** (*APOTEC*), on the recent passing of our dear Carlos Ferrer. It should be noted that Carlos passed away during the review process of the paper published in this issue, and that María Julieta Neves Azevedo (*ISCAL, Portugal*) kindly facilitated its publication.

The authors of this issue are **Marina I. Sidorova** and **Dmitry V. Nazarov** (*Financial University under the Government of the Russian Federation, Russia*); **Nikolai I. Petrash** (*Kuban State University, Russia*); **Carlos Ferraz** (*APOTEC, Portugal*); and **Iker Arteagabeitia** (*University of Deusto, Spain*). We would like to **thank** the authors for placing their trust in *De Computis* to disseminate their research. We are also **grateful** to the anonymous referees for their selfless and constructive work in the review and improvement of the published papers. The reviewers of the papers included in this issue are (in alphabetical order by surname):

- Janaina **Borges** (*Universidade Federal do Tocantins, Brazil*)
- Mariló **Capelo** (*Universidad de Cádiz, Spain*)
- José Paulo **Cosenza** (*Universidad Federal Fluminense, Brazil*)
- Nohora **García** (*Universidad Nacional de Colombia, Colombia*)
- Rafael **Moreno** (*Banco de España, Spain*)
- Dina **Lvova** (*Saint Petersburg State University, Russia*)
- Roberto **Rossi** (*University of Palermo, Italy*).



- Vyacheslav **Sokolov** (*Saint Petersburg State University, Russia*)

It should be noted that since 2023 the journal has been indexed in the **JCR (Q4)** in the field of “*Business and Finance*”. It has also received other recognitions, including the **FECYT Quality Seal**, a **Q3** ranking in “History” and a **Q4** ranking in “Economics” (<http://surl.li/bonnkg>); according to the **Dialnet Index (IDR)**, *De Computis* is ranked **Q2** in “History” and **Q3** in “Economics” (<http://surl.li/mdpeac>); and it has an **H5 index of 6** in **Google Scholar**.

(https://scholar.google.com/citations?hl=es&view_op=search_venues&vq=De+Computis&btnG=),

A continuación, se glosan los artículos publicados:

1. **Marina I. Sidorova** and **Dmitry V. Nazarov** (*Financial University under the Government of the Russian Federation, Russia*) have published their paper entitled “*Account Books of the New Moscow English Mint in the 17th Century: Attempt of Reconstruction*”. The authors argue that Russian accounting prior to the reforms of Peter the Great was not primitive, as some scholars have claimed, but already included advanced methods of cost calculation and internal control in state-owned manufactories during the 16th and 17th centuries. They refer, as examples, to the accounting books of the Moscow Printing House and documents from the English Mint of Moscow. The study seeks to reconstruct these records in order to demonstrate that complex accounting techniques already existed in pre-Petrine Russia.
2. **Nikolai I. Petrash** (*Kuban State University, Russia*) has published his paper entitled “*Peculiarities of Accounting for Merchandise Costs in Badoer’s Ledger*”. The article examines the *Spexe de marchadantia* account, used in commercial accounting during the 14th and 15th centuries, which has been the subject of academic debate. Its analysis in Jacomo Badoer’s *Libro dei conti* (1436–1439) is challenging due to the deterioration of the records. Through digital reconstruction, previously lost information was recovered, allowing the author to study its function as a mechanism for the allocation of expenses as well as a source of profit through commissions and margins.
3. **Carlos Ferraz** (*APOTEC, Portugal*) presents the paper entitled “*História da Contabilidade Portuguesa no Período 1974–2024: A Importância da Revolução do 25 de Abril*”. The study analyses how the Carnation Revolution (1974) influenced the evolution of accounting in Portugal and related areas up to 2024. Based on documentary and regulatory review, it concludes that the revolution accelerated the modernisation of the accounting system, promoted standardisation and convergence with European and international standards, and strengthened the profession and education. It also fostered reforms in taxation and business law, with a direct impact on accounting information.
4. Finally, **Iker Arteagabeitia** (*University of Deusto, Spain*) has published his paper entitled “*The Incorporation of Women into Basque Savings Banks (1845–2009): Employment, Financial Access, and Accounting Visibility*”. The study examines the incorporation of women into savings banks in the Basque Country between 1845 and 2009. It analyses their access to employment, the positions they held, the evolution of their labour rights, and their

role as clients, as well as their visibility in institutional reporting. It highlights early cases such as Balbina de Reizabal (1856), alongside internal resistance and legal changes that gradually led to progress. The study situates these developments within the broader context of social, economic, and gender transformations in Spain.

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Editorial Team of De Computis.

