
PRESENTATION

Despite the Pandemic we are suffering, the *Accounting History* research has not ceased during these months. From *De Computis* we want to thank the authors and referees for their efforts in these difficult times. The journal launches its Volume 18, Number 2 (December 2021) including six doctrinal articles, by authors from Portugal (1), Russia (1), Cuba (1), and Spain (3); and written in English (1), Portuguese (1) and Spanish (4). This Issue also contains a bibliographic review by **Javier Maldonado Rosso** (*Universidad de Cádiz*, Spain) about the María Vázquez-Fariñas's book "*El negocio del vino en la ciudad de Cádiz. Historia empresarial de Lacave y Compañía, 1810-1927*" (*Editorial: Marcial Pons, Madrid, 2020*).

The issue also publishes a reference to the defense of the **Carolina Tovar's** Doctoral Thesis; a Chronicle by **Leandro Cañibano** (*Universidad Autónoma de Madrid*, Spain) about the *EAA Congress*, held in Madrid in 1992, which was celebrated thirty years ago, and it meant a wake-up for the internationalization of the Spanish academic accounting community; and the Obituary of Manuel Patuleia, president of *APOTEC*, written by **Carlos Ferraz** (*APOTEC*, Portugal).

The authors of this issue have been: **Eliseo Fernández Daza** (*Universidad de Alicante*, Spain); **Cecília Duarte**, **Miguel Gonçalves**, and **Cristina Góis** (*Coimbra Business School*, Portugal); **Luisa María Rodríguez Fajardo** (*Universidad de Matanzas Camilo Cienfuegos*, Cuba), **Susana Villaluenga de Gracia** (*Universidad de Castilla-La Mancha*, Spain) and **Alberto Donoso Anes** (*Universidad de Sevilla*, Spain); **Nazarov Dmitry**, and **Sidorova Marina** (*Financial University under the Government of the Russian Federation*, Russia); **Aitor Martínez-García**, **Patricia Horrach-Rosselló**, **Chiara Valluzzi**, and **Carles Mulet-Forteza** (*University of the Balearic Islands*, Spain); and **Francisco Mayordomo García-Chicote** (*Universidad de Valencia*, Spain). We thank to all of them their trust in *De Computis* for the dissemination of their papers.

We also thank the referees for their altruistic and constructive work to improve the published articles. They have been (in alphabetical order of their surname):

- Manuel **Benavente** (*Centro de Estudos de Historia da Contabilidade de APOTEC*, Portugal).
- Macario **Cámara** (*Universidad de Jaén*, Spain).
- Nieves **Carrera** (*IE Business School*, Spain).
- Walter **Carrizo** (*Universidad Nacional de la Patagonia*, Argentina).
- Lúcia **Lima Rodrigues** (*University of Minho*, Braga, Portugal).
- Esther **Fidalgo** (*Universidad Complutense de Madrid*, Spain).
- Inmaculada **Llibrer Escrig** (*Universidad Católica de Valencia*, Spain).
- Jesús D. **López** (*Universidad Pablo de Olavide de Sevilla*, Spain).
- Dina **Lvova** (*Saint Petersburg State University*, Russia)
- Vicente **Pérez** (*Universidad Pablo de Olavide de Sevilla*, Spain).
- Domi **Romero Fúnez** (*Universidad Autónoma de Madrid*, Spain).
- Mariano **Sánchez** (*Universidad de Sevilla*, Spain).
- Maria Cláudia Rocha do Couto **Teixeira** (*University of Porto*, Portugal).

Last July we received the notification that *De Computis* had successfully passed the 7th *Call for Evaluation of the Editorial and Scientific Quality of Spanish Scientific Journals* that the *Spanish Foundation for Science and Technology (FECYT)* had carried out during the first semester of 2021. Also, the journal has obtained the *Mention of Good Editorial Practices in Gender Equality*.

The Journal currently has 1,506 citations and an H-Index *Google Scholar* 18 (<https://scholar.google.es/citations?hl=en&user=u7HenA4AAAAAJ>). Our aim is to continue improving on this index and to be measured by the Scopus one.

Next the published articles are glossed:

1. **Eliseo Fernández Daza** (*Universidad de Alicante, Spain*) have published his paper "*The Financial Information of Three Spanish Companies at the Beginning of the 20th Century. An Empirical Study Based on the Credit Lyonnais Reports*". The author analyzes the quality of the information from the *Sociedad Anónima Minas Complemento*, the *Sociedad Española de Construcciones Metálicas*, and the *Sociedad de Altos Hornos de Vizcaya* at the beginning of the 20th century. Likewise, he examines the differences revealed based on the technical reports of the *Credit Lyonnais*, (kept in the *Historical Archive of the Credit Lyonnais*, Paris), as well as the accounting information of the annual reports of the companies. The paper shows that the three companies produced financial statements with significant deficiencies that distorted the concept of "true and fair view." One of the reasons suggested by the author is the absence of effective legislation against accounting fraud.
2. **Cecília Duarte, Miguel Gonçalves, and Cristina Góis** (*Coimbra Business School, Portugal*) have published the paper, written in Portuguese, and titled "*Statement of the Situation of The Accounting Office of the Royal Silk Factory, the Largest Industrial Company in Portugal in the 18th Century (Period 1757-1796)*". The authors show the composition of the Accounting Department of the *Real Fábrica das Sedas* in the period from 1757 to 1796. Reformulated by the Marquis of Pombal in 1757, this *Royal Factory* became the largest Portuguese industry of its time. Using unpublished archive data (located in the *National Archive of Torre do Tombo*, Lisbon), the results of the study allow to show the composition of the *Accounting Office* of the *Royal Factory*, also doing it possible to know other information such as the salaries of its employees.
3. **Luisa María Rodríguez Fajardo** (*Universidad de Matanzas Camilo Cienfuegos, Cuba*), **Susana Villaluenga de Gracia** (*Universidad de Castilla-La Mancha, Spain*), and **Alberto Donoso Anes** (*Universidad de Sevilla, Spain*) present their paper titled "*Influence of the Cuban Economic Model on the Development of University Studies in Accounting and Finance*". This paper focuses on analyzing the characteristics of the current study plan for *Accounting and Finance* degrees implemented in the Cuban universities and which has been associated to updating the Cuban economic model throughout history. For this, the authors have carried out a study of primary sources and governmental documents that allowed to characterize the accountant profession in Cuba, and to frame the novelties, and particularities of the current study plan of the accounting sciences degree with the aim of solving the problems of the Cuban economy. The main result has been that the current study plan, that governs the training of professionals in accounting sciences in the Cuban

universities, responds to the economic reality of the country and that is in line with the governing documents of the economy of the country.

4. **Nazarov Dmitry**, and **Sidorova Marina** (*Financial University under the Government of the Russian Federation*, Russia) published their paper “*The Origins of Teaching Accounting in Russian Universities: Lecturer and Researcher Stepan Usov (1797-1859)*”. The authors investigate the life and professional activity of Stepan Mikhailovich Usov (1797-1859), as well as his views on the theory and practical implementation of new accounting techniques in agriculture. Usov was a clever researcher, expert in agricultural science, political economy, history, and editor of several Russian journals. He worked his entire life to spread knowledge about agronomy technologies and agricultural accounting. Usov, in 1836, became one of the first accounting professors at *Saint Petersburg University*. Based on the Actor-network theory of Bruno Latour, the authors contribute to the literature, in the context of biographical studies and accounting education, to identify the Usov's role in the development of Russian accounting and how he transformed it into a university discipline.
5. **Aitor Martínez-García**, **Patricia Horrach-Rosselló**, **Chiara Valluzzi**, and **Carles Mulet-Forteza** (*University of the Balearic Islands*, Spain) present their paper “*The Impact of the European Accounting Review on Accounting Research (1992-2019)*”. The authors have analyzed the contribution that the *European Accounting Review (EAR)* has made to accounting research since its launch (1992). The paper identifies the evolution of the main research areas and predicts future trends in the accounting field. Using a bibliometric approach, the authors have analyzed 952 *EAR* publications indexed in *Scopus* since its launch, as well as 22,605 publications from another 18 indexed journals in the first quartile in the *Scopus* thematic category 'Accounting'. The authors have identified the most influential articles, and authors (based on their publications and citations); the most productive institutions; and the most prolific countries in three sub-periods (1992-2000; 2001-2010 and 2011-2019). They have also examined the research topics, paying special attention to *Accounting History* to study the importance of this field in the journal. Their findings reveal that, although publications in this field have been declining over the years, 9% of the papers published in the *EAR* can be classified as *Accounting History* articles.
6. The last contribution of the issue is the work by **Francisco Mayordomo García-Chicote** (*Universidad de Valencia*, Spain). The author presents the paper entitled “*Accounting System and Accountability, Review, Closure and Definition of Accounts in the Municipal Treasury of Valencia. The Capitols del Quitament of 1559-1571*”. The author analyzes the regulations that modernized the accounting management of the *Municipal Treasury of Valencia* in the second half of the 16th century (specifically those in force between 1559 and 1571). This regulation was known as *Capitols del Quitament*. These were elementary budgets whose objective was to keep the city free of financial obligations, with the supervision of the *Catorze del Quitament*. The accounting modernization was achieved by implementing a new system based on the application of double entry bookkeeping in the newly created *Mayor* and *Manual de la Negociació* (similar to those of the *Banco Público Municipal -Municipal Public Bank-* since 1519) as well as the rendering of accounts to the *Rational* and continuous review the *Mayor* and the eight auxiliary books of the local Treasury, in charge of the *Rational*, with the collaboration of the *Catorze del Quitament*; and the definition of eight senior officials of such Treasury. This paper will allow

comparative studies to be carried out with the accounting systems of other municipal treasures of the time.

Seville, Spain, 28 December 2021
Editorial Team of *De Computis*.