

PRESENTATION

De Computis presents its *Volume 16, Number 2* (December 2019) including six doctrinal papers that have been written by authors from Russia (1), Indonesia (1), Portugal (1) and Spain (3); and written in Portuguese (1), English (4) and Spanish (1). In this issue has been also published the speech by Esteban Hernández Esteve (*Comisión de Historia de la Contabilidad de AECA*) in the 6th *International Conference on Luca Pacioli in Accounting History*; and the obituary written by Giuseppe Galassi (*University of Parma*) about Professor Richard Mattessich.

The authors of this issue have been: Juan José Martín García (*Universidad de Burgos*); Mariló Capelo and Pedro Araújo (*Universidad de Cádiz*); Miguel Gonçalves (*Coimbra Business School*); Purweni Widhianningrum, Eko Ganis Sukoharsono and Rosidi (*Brawijaya University, Malang, Indonesia*); José Morales, Miguel Ángel Villacorta y Florentina Iulia Voicila (*Universidad Complutense de Madrid*); and Marina Sidorova and Dmitry Nazarov (*Financial University, Moscow, Russia*). We thank the authors for trusting *De Computis* for the dissemination of their papers.

We also thank the referees for their generous work and constructive contribution to the articles published. The reviewers of the papers published in this issue have been (in alphabetical order of their surname): Juan Baños (*Universidad Pablo de Olavide de Sevilla*); Hernani Carqueja (*Centro de Estudos de História da APOTEC*); Nieves Carrera (*IE Business School, Madrid, Spain*); Begoña Giner (*Universidad de Valencia*); Julián Hernández (*Universidad de Sevilla*); Fernanda Leão (*Polytechnic Institute, Porto*); Jesús López-Manjón (*Universidad Pablo de Olavide de Sevilla*); Dina Lvova (*St Petersburg University*); Vicente Pérez (*Universidad Pablo de Olavide de Sevilla*); Begoña Prieto (*Universidad de Burgos*); Ricardo Rodríguez (*Universidad de Valladolid*); and Domi Romero (*Universidad Autónoma de Madrid*).

The journal currently has 1,124 citations in *Google Scholar* and an H16 index (<https://scholar.google.es/citations?hl=en&user=u7HenA4AAAJ>). Our aim is to continue improving in this index and to be able to “enter” the *Scopus* index.

Next, the published articles are glossed:

Juan José Martín García (*Universidad de Burgos*) has published his work, entitled "*The Logroño Foundling Hospital during the Transition from the Ancien Regime to Liberalism: Accounts and Management of a Riojan Institution (1794-1845)*". The author analyzes the account books and running of the Foundling Hospital (*Casa de Misericordia*) of Logroño during the period between its foundation in 1894 (by Bishop Francisco Mateo Aguiriano y Gómez) and 1845 (when care of vulnerable social groups was assumed by the recently constituted provincial administration). The main source material are the so-called *Foundling Books*, annual records that register both the individual cases and the wet nurses who took care of them, as well as other information that one would expect to be recorded elsewhere. The accounting method employed throughout the period was that known as charge and discharge (*cargo y data*). Another novelty observed is the use of the term “*conferencia*” as a synonym for annual balance.

Mariló Capelo and Pedro Araújo, (*Universidad de Cádiz*) presents their work entitled "*Ad Hoc Accounting and Accountability for the Local Governance of an Epidemic Crisis: The Yellow Fever in Cadiz in 1800*". The authors aim to extend the knowledge about how an *ad hoc* accounting and

accountability practices arose and were used in the past to face a crisis in the context of local government. With this purpose, they address a health public problem, the yellow fever epidemic in Cadiz, 1800. The specific characteristics of the setting, where acquaintance with accounting was usual, allow setting the following objectives: (i) to explain the genesis of the accountability systems and the accounting itself used for local government management of the epidemic and; (ii) to explore the versatility that accounting background provides to the records produced in this context. The evidence shows that both an accountability system and a basic bookkeeping system influenced by the local accounting and medical background arose in the local context. Moreover, the findings suggest that the generalized accounting background promoted the self-serving use and interpretation of the records by local government, local Church, trade association and medical profession. The value that local society attributed to accounting books was important in this sense.

Miguel Gonçalves (*Coimbra Business School*) presents a paper, written in Portuguese and entitled “*Contabilidade por Partidas Dobradas: História, Importância e Pedagogia (com Especial Referência á sua Institucionalização em Portugal, 1755–1777)*”. The purpose of his paper is to develop and explain the subject of double entry bookkeeping, namely its properties, characteristics and advantages. The article also explores single entry bookkeeping, to contrast it with double entry bookkeeping, and provides a state-of-the-art view of the knowledge about Luca Pacioli (1494). Using a qualitative and interpretive approach, the research relies heavily on secondary sources, although some primary sources of archival have also been used. The study expands accounting knowledge by means of an unprecedented systematization of the institutions that contributed to the institutionalization of double entry bookkeeping in Portugal during the eighteenth century. The exposition presents a theoretical-practical implication for accounting education and for society: using accounting history, it provides a valid study tool to increase the initial motivation of the accounting students at the beginning of their business studies in Portugal.

Purweni Widhianningrum, Eko Ganis Sukoharsono and Rosidi (*Brawijaya University, Malang-Indonesia*) present their paper entitled “*Social Accounting and Ancient Javanese Society: the Case of Borobudur Temple*”. The objective of the paper is to provide evidences of concerns about social accounting issues in ancient Javanese society in the case of *Borobudur* temple reliefs. The paper uses qualitative and interpretative approach as method. The data were collected through library research and observation in *Borobudur* temple. The result proves that social accounting in ancient Java was interpreted, as the manifestation of human’s spiritual journey to liberate himself from worldly desire in the quest for supreme enlightenment. The determination of *sima* and narrative reliefs about punishment for someone who captures and consumes natural resources excessively, provides evidences of good moral values contained in accounting and their implementation in business life. Based on the Buddhist philosophy, social accounting eventually came as an economic control and mediator for conflicts between human beings, their needs, and their environment in a holistic manner.

José Morales, Miguel Ángel Villaluenga y Florentina Iulia Voicila (*Universidad Complutense de Madrid*) present their paper entitled “*Lease Accounting: An Inquiry into the Origins of the Capitalization Model*”. The authors show that both *IASB* and *FASB* have recently issued new lease accounting standards that have been applied by entities since the beginning of 2019. The new standards introduce a change in the lessee’s accounting model, influencing entities’ accounting ratios, systems and internal controls. Lessees will have to apply a capitalization model for almost all lease operations. The aim of the paper is to explain the evolution of lease accounting standards from the beginning of the 20th century up until the present day, i.e. to analyze how this accounting

area has evolved driven both by one of the basic accounting principles: “substance over form, and by the “utility paradigm”. While initially no leases were capitalized, subsequently some of them did start to be capitalized under the assumption that they were very similar to financed purchases. Nowadays, almost all leases are capitalized for comparability and other reasons. The principle of “substance over form” has been applied more widely in modern accounting in this accounting area. We fundamentally use historical information from primary sources.

The last contribution of this issue presents a study by Marina Sidorova and Dmitry Nazarov (*Financial University, Moscow, Russia*). These authors present a paper entitled “*Account Books of the Moscow Print Yard (1622-1700): The Origins of Cost Accounting in Russia*”. The authors study the account books (1622-1700) of the *Moscow Print Yard*, the largest Russian state manufactory in the 17th century. This case confirms the existence of sophisticated calculative techniques in pre-industrial societies and adds an argument in the debate about origins of the cost accounting. Management of the Russian state owned monopoly enterprise used the original cost technique not for efficiency reasons but only for pricing and control of material, labor and financial resources. They also investigate the influence of the organizational changes at the *Moscow Print Yard* on the evolution of its bookkeeping practice for eighty years. The cause of calculative practice development was intuitive reaction of enterprise management to changing political and economic circumstances. The methods of product costing, pricing, expense recognition and production control are examined within the context of Russia at the time. The 17th century was the epoch of the formation of the Russian state and the awareness of the state power as the driver for governing of a public life. The paper argues that the political attitudes of the state determined the organizational changes at the state manufactory and transformation of traditional bookkeeping practice to the new type of administrative activity – cost accounting.

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Editorial Team of *De Computis*.