

**REPORT ON THE PAPERS PUBLISHED IN *DE COMPUTIS***

(NOS. 1, DECEMBER 2004 – 11, DECEMBER 2009)

With this issue *De Computis* begins its sixth year of life. This fact provides a good occasion to take stock of the published papers during the period and their dissemination coverage.

*De Computis* is the journal edited by the Commission of Accounting History of AECA (Spanish Accounting and Management Association). It is kindly sponsored by UNESA, that is, the organization of the Spanish electrical corporations, chaired by Pedro Rivero. The journal was launched in December 2004 as the first global on-line journal dedicated to the history of accounting. Inspired by a strong global vocation *De Computis* has published from the beginning papers not only in Spanish but also in other principal world languages. In addition, all papers, apart from the Spanish title and abstract, are provided with English ones. The access to the issues is completely free and the printing and download of their contents is enabled with full easiness and simplicity. This can explain the relatively high number of visits. Anyway, most visits surely will be only for browsing.

This is one of the advantages of an electronic journal, an advantage that on-line journals make possible thanks to its lower cost in relation to hard journals. Other main advantage of this lower cost of electronic journals is the possibility to publish long papers with a lot of quotations and footnotes, living up to the erudite tradition and to the critical apparatus normally used in our old European academic heritage, a practice that nowadays is hardly feasible for hard journals. Thanks to the modern technology on-line journals have also another important advantage: the possibility to insert colour illustrations, links to videos and web pages, and so on, almost without limitations. *De Computis* makes abundant use of these possibilities.

Of course, electronic journals have also disadvantages. The most important of them is perhaps that in comparison to the paper versions the on-line ones do seem still to us somewhat perishable, flimsy and even not very earnest. So the authors do not feel so much fulfilled when they see their work on the screen as when their product is printed on paper and bound in the traditional form.

Number of submitted papers	69
Number of directly rejected papers without anonymous review	6
Number of papers rejected in the first review	4
Number of accepted papers	59
Number of accepted papers in the first review	8
Idem in the second review	39
Idem in the third review	10
Idem in the fourth review	1
Number of accepted papers at the fifth review	1

Be that as it may, the fact is *De Computis* has every day more visitors and is known in more countries. As we shall later see, on 31 December 2009 the journal had received in total

34.619 visits from its beginning. The visitors came from 53 different identified countries apart from some countries that the visitors counter was not able to trace.

Issue No.	Spanish	English	Italian	German	French	Total
Dec. 2004: 1	1	2	2		1	6
June 2005: 2	4	1	1			6
Dec. 2005: 3	3		1	1		5
June 2006: 4	3	2				5
Dec. 2006: 5	4	1				5
June 2007: 6	4	1				5
Dec. 2007: 7	4	2				6
June 2008: 8	3	1		1		5
Dec. 2009: 9	5					5
June 2009: 10	4	1	1			6
Dec. 2009: 11	4	1				5
Totals	39	12	5	2	1	59
Percentages	66,1 %	20,3 %	8,5 %	3,4 %	1,7 %	100 %

As shown in Table 1, in the eleven issues appeared up to now 59 papers have been published. From the 69 papers submitted, only ten papers have been rejected. That is a rather low percentage, whose cause may be explained by the fact that most papers are requested by the journal to the authors on the

basis of works presented at congresses or the knowledge of the researches that they are carrying out. The majority of the published papers are accepted after the second review, that is to say, after the authors have taken into consideration the observations made by the two anonymous reviewers.

Table 2 shows the breakdown of the papers by languages and issues. Two thirds of them were published in Spanish, a fifth in English, and eight percent in Italian. German and French papers were also present but in lower number.

Table 3 contains the list of reviewers who have reviewed the papers received up to now. Most of them are Spaniards, although some foreign reviewers have also participated in this task.

In Table 4 is shown the nationality of the authors of the published papers. To make this table has been counted separately the authors of each paper, classifying them by

Argentina	1	1,1 %
Canada	3	3,3 %
Colombia	1	1,1 %
France	1	1,1 %
Germany	3	3,3 %
Italy	8	8,9 %
Romania	1	1,1 %
Turkey	7	7,8 %
Spain	63	70,0 %
United Kingdom	2	2,3 %
Total	90	100,0 %
Authors' average for paper		1,52

Manuel Benavente Rodrigues
Mercedes Calvo Cruz
María Dolores Capelo Bernal
Salvador Carmona Moreno
Candelaria CastroPérez
Miguel Ángel Cillanueva de Gracia
Rafael Donoso Anes
Esthei Fidalgo Cerviño
Richard Fleischman
José María González, Ferrando
Fernando Gutiérrez Hidalgo
Isidoro Guzmán Raja
Juan Lanero Fenández,
Carlos Larrinaga González
Yannick Lemarchand
Jcsús Damián López Manjón
Francisco Mayordomo García-Chicote
Rafael Moreno Fernández
Josep M. Passola Palmada
Begoña Prieto Moreno
Dolores Rivero Fernández,
Jorge Tua Pereda
Susana Villaluenga de Gracia
Stefano Zambón
Luca Zan

nationalities. Afterwards all these items have been added independently whether the authors had authored more than one paper. In total the 59 papers were produced by 90 authors from 10 different countries. Partly as a result of the journal's papers request policy, the cooperation ratio among authors

in the writing of papers shows a rather low figure.

Subject Matter	Count	Percentage
History of accounting of monastic and ecclesiastical institutions in general	12	20,3 %
State of accounting history in diverse countries (Spain, Argentina, Colombia, China and Romania)	8	13,5 %
History of accounting of the public and municipal sector	8	13,5 %
History of bank accounting (public and private sector)	7	11,9 %
History of cost accounting (public and private sector)	6	10,2 %
History of seignorial household accounting	3	5,1 %
History of transport services accounting	3	5,1 %
Early double-entry bookkeeping	2	3,4 %
Historical relationships between accounting and mathematics	2	3,4 %
History of slave trade accounting	2	3,4 %
History of hospital accounting	1	1,7 %
History of the Navy accounting	1	1,7 %
History of accounting for universities	1	1,7 %
History of accounting regulation	1	1,7 %
Traditional accounting history versus new accounting history	1	1,7 %
General state of the art	1	1,7 %
Total	59	100,0 %

subjects.

On its part, table 6 shows the papers grouped into general sectors: Public sector, private sector and another important sector for our purpose that includes the institutions of the

Sector	Count	Percentage
Public sector	18	30,5 %
Private sector	15	25,4 %
Papers without specific sector	14	23,7 %
Ecclesiastical sector	12	20,4 %
Total	59	100,0 %

the public sector. The history of the Spanish public sector accounting is quite important because of the novelties its presents, as the early introduction of double entry to keep the central accounts of the Treasury in 1592 or other similar events. Also the ecclesiastical sector shows singular importance in Spain, not only because the Church had important domains but

Century	Count	Percentage
Before 14 <sup>th</sup> century	2	3,4 %
14 <sup>th</sup> century	2	3,4 %
15 <sup>th</sup> century	2	3,4 %
16 <sup>th</sup> century	6	10,2 %
17 <sup>th</sup> century	6	10,2 %
18 <sup>th</sup> century	12	20,4 %
19 <sup>th</sup> century	14	23,7 %
20 <sup>th</sup> century	10	16,9 %
21 <sup>st</sup> century	1	1,7 %
Timeless papers	4	6,7 %
Total	59	100,0 %

also because the influence that the detailed and accurate way to keep the records and accounts of its goods could have on the institutions of other sectors and especially on those of the public sector.

The breakdown of papers by centuries is offered in Table 7.

As can be seen, the majority of

papers have been devoted to the New Regime -so is called in Spain the Bourbons' period-, that is, from the 18<sup>th</sup> century. However, older centuries are also well represented. From its foundation the Commission of Accounting History of AECA has always insisted in the

convenience to research into the events of this epoch, because at the beginning of the interest in accounting history in Spain the studies concentrated on the time of early double entry bookkeeping. The research periods have got now a salutary diversification.

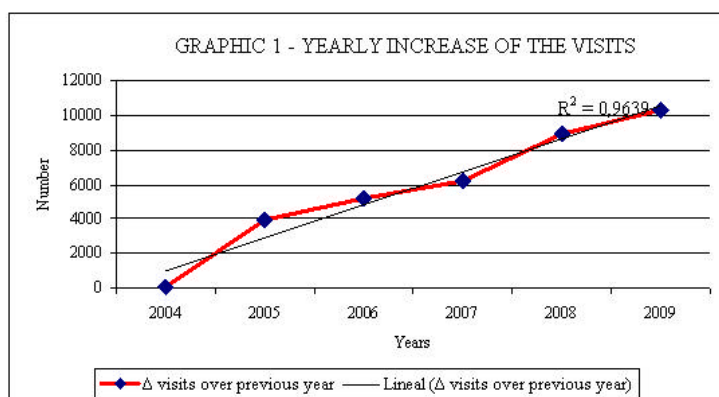
Source	Number	Percentage
Archive sources	44	75 %
Other sources	15	25 %
Total	59	100 %

Anyway, archive research has continued to maintain the preference of researchers. As can be seen in Table 8, papers based on archive sources make up 75 % of all papers published in *De Computis*.

As mentioned before, *De Computis* has received 34.619 visits in its five years lifetime. Table 9 shows the evolution of the visits number per year. It is

YEARS	Total visits	$\Delta$ visits over previous year
2004 (first issue was published on December 14)	116	116
2005	4.055	3.939
2006	9.237	5.182
2007	15.407	6.170
2008	24.290	8.883
2009	34.619	10.329

worth to remark that every year the number of visits has increased and that the increase of each year is bigger than the one produced in the previous year.



increased and that the increase of each year is bigger than the one produced in the previous year. The curve of the yearly increase in the number of visits can be observed in Graphic 1. The curve shows a rather regular course as the tendency line confirms, a tendency line that is very reliable as its  $R^2$  shows.

As also pointed out in a previous page, the visitors to *De Computis* are from 53 different identified countries. Table 10 on

the following page shows the first fifteen countries in number of visits with the percentage of the visits from each country. In principle the countries are arranged according to the number of visits. However in a couple of cases this arrangement is not completely strict. This occurs when the visits percentage of a country has surpassed the one of the preceding country or countries in the order existing at the beginning of the year. Logically, the biggest group of countries included among the first fifteen visitors' countries is the one made up by the Spanish speaking countries, that is, Spain and Spanish-American countries. However they are not alone. In total only eight of them are included in the group, led by Spain. The remaining seven are non-Spanish-speaking countries and they are certainly not the last ones. Italy, Portugal and the United States occupy the third, fourth and fifth place respectively; Turkey the eight, Brazil the eleventh, Germany the twelfth and the United Kingdom the thirteenth places.

Another remarkable fact shown by the statistics of the number of visits by countries is

TABLE 10 - VISITS PERCENTAGE OF THE FIRST FIFTEEN COUNTRIES

	ESPAÑA	57,97%
	COLOMBIA	9,87%
	ITALIA	5,14%
	PORTUGAL	4,53%
	UNITED STATES	4,07%
	PERU	2,34%
	MEXICO	3,05%
	TURKEY	1,40%
	VENEZUELA	1,34%
	ARGENTINA	1,32%
	ALEMANIA	0,76%
	BRASIL	0,83%
	URUGUAY	0,59%
	BOLIVIA	0,53%
	UNITED KINGDOM	0,73%

the increasing globalization process that *De Computis* undergoes. In effect, in November 2008 the visits to the journal paid by Spanish visitors reached 69.51 % of the total. Thirteen months later, that is on December 31, 2009, they have decreased up to 57.97 %, *id est*, more than eleven points. This is a very satisfactory fact because it shows the increasing penetration level of *De Computis* into foreign accounting history circles and runs in parallel with its inclusion in several international journal indexes and databases, such as RePec (Research Papers in Economic), hosted by the Swedish Business School at Örebro University, OAIster, founded by the University of Michigan, and Latindex, maintained by the Universidad Nacional Autónoma de México. Now-

adays *De Computis* is arranging its inclusion in the SSCI (Social Sciences Citation Index) de la Thomson Reuters.