
PRESENTATION

De Computis presents its Volume 19, Issue 1 (June 2022), including five doctrinal papers by authors from the UK (1), Portugal (1), Cuba (1), and Spain (2); and written in English (2), Portuguese (1), and Spanish (2). Three bibliographic reviews have also been published in this Issue by **Germán Gamero** (*Universidad de Burgos*, Spain), **Mercedes Calvo** (*Universidad de Las Palmas de Gran Canaria*, Spain), and **Carlos Ferraz** (*APOTEC*, Portugal); and a chronicle by Leandro Cañibano (*Universidad Autónoma de Madrid*, Spain) on the *Spanish Journal of Financing and Accounting (SJFA)* / *Revista Española de Financiación y Contabilidad (REFC)* on its 50th anniversary.

The authors of the Issue have been **Susana Villaluenga** (*Universidad de Castilla-La Mancha*, Spain) and **Francisco J. Peña** (*Cathedral Archive of Toledo*, Spain); **Fernando I. Gómez-Juárez** (*Spanish Association of Naval and Maritime History*, Spain); **Alan Sangster**, (*University of Aberdeen*, UK); **Miguel Gonçalves**, **Cecília Duarte**, and **Cristina Góis** (*Coimbra Business School*, Portugal); and **Luisa M. Rodríguez** (*Universidad de Matanzas*, Cuba). We thank all of them for having trusted *De Computis* for the dissemination of their papers.

Of course, we also thank the referees for their selfless and constructive work to review and improve the published articles. The reviewers of the papers for this issue have been (in alphabetical order of their surnames):

- Mercedes **Calvo** (*Universidad de las Palmas de Gran Canaria*, Spain).
- Macario **Cámara** (*Universidad de Jaén*, Spain).
- Mariló **Capelo** (*Universidad de Cádiz*, Spain).
- Hernâni **Carqueja** (*APOTEC*, Portugal).
- Manuela **Domínguez** (*Universidad Pablo de Olavide de Sevilla*, Spain).
- Isidoro **Guzmán** (*Universidad Politécnica de Cartagena*, Spain).
- Mikhail **Kuter** (*Kuban State University*, Russia).
- Lúcia **Lima** (*Universidade do Minho*, Braga, Portugal).
- Laura **Maran** (*RMIT University*, Australia).
- Lorenzo **Maté** (*Archivo Monasterio de Silos*, Spain).
- Derek **Stone**, (*London Business School* (1971 - 1996), UK).
- Susana **Villaluenga** (*Universidad de Castilla-La Mancha*, Spain).

As a news, it should be noted that from this issue the journal will have the technical support of the *Universidad Pablo de Olavide de Sevilla* and it will be published with the version 3 of OJS/PKP. We also inform you that, during this month of June, the journal has renewed its quality recognition granted by the *Spanish Foundation for Science and Technology (FECYT)*. With these measures we hope to make the journal more visible and, in the future, to be included in the Scopus index. The journal currently has 1,589 citations and an H-Google Scholar index 18: (<https://scholar.google.es/citations?hl=es&user=u7HenA4AAAAJ>).

The published articles are glossed below:



1. **Susana Villaluenga** (*Universidad de Castilla-La Mancha, Spain*) and **Francisco J. Peña** (*Cathedral Archive of Toledo, Spain*) have published their paper “*Accounting History, a Key Tool in Archival Science: Accounting Records of the Department of Construction and Conservation Cathedral of Toledo (16th-20th Centuries)*”. The authors indicate that there is a significant amount of uncatalogued economic documentation, in different physical media, in the Work and Factory (*Obra y Fábrica*) section, in the Toledo Cathedral Archive. They show that over the years there have been several attempts to catalog this documentation, but given its heterogeneity and complexity, these attempts have been frustrated. The paper aims to show that a combined study of accounting and the organizational structure of this cathedral as a tool that could be used to order the economic records of this archive. The authors conclude that this new role of Accounting History strengthens its position in the field of Humanistic and Social Sciences.
2. **Fernando I. Gómez-Juárez** (*Spanish Association of Naval and Maritime History, Spain*) has published the paper “*Accountants on Board the Eighteenth-Century Navies: Spain, France, and England*”. The author shows how the effort of the royal treasury of Spain, France, and England in their navy was increasing as the eighteenth century progressed. The will of these three enlightened states to carry out an appropriate management of the resources in their naval weapons extended to the decks of the ships, where those in charge of the economy on board were going to be responsible for the *Cuanta y Razón* (Account and Reason). The aim of the paper is to show how the work of the embarked accountants was developed, and how it influenced their environment, how was their way of accessing to this position, what were their entrusted tasks, what were the records and, how and to whom they were accountable. The study has been done through a comparative analysis of the main regulations of each navy. It is concluded that, although in the three cases the accountants on board had similar functions, the way in which these were carried out by each state was different.
3. **Alan Sangster**, (*University of Aberdeen, UK*) presents his paper “*Venetian 15th century bookkeeping as taught by Marino de Raphaeli*”. The article presents a description of the only known Venetian manual on double-entry bookkeeping that predates Pacioli’s *Particularis de Computis et Scripturis: de Raphaeli’s La Riegola de Libro*, or *The Rules of Bookkeeping*. Although it was written in 1475 it has remained lost until 1989, escaping the notice of Fabio Besta, Vincenzo Vianello and other 19th and 20th century authors who desperately sought to refute Pacioli’s authorship of the treatise. Sangster wonders about if those authors had found it, we would be telling a different story; and if the Pacioli’s place would have been usurped. The study examines the purpose behind Raphaeli’s instruction manual; its content; what it tells us about how Venetian wholesalers kept accounts in the 15th century; and on how tutors taught accounting before Pacioli eliminated the need for a tutor in 1494.
4. **Miguel Gonçalves, Cecília Duarte and Cristina Góis** (*Coimbra Business School, Portugal*) publish their paper written in Portuguese “*“Sem Livros não Há Instrução”: Literatura Contabilística Portuguesa do Século XVIII (Identificação, Novos Dados e Síntese) / “There is no Education without Books”: Portuguese Accounting Literature of the 18th Century (Identification, New Data and Synthesis)*”. The authors present a contribution to the knowledge of the Portuguese accounting literature of the 18th century. The aim of the paper is to review the accounting books published in Portugal in the 18th century, which means identifying the first books printed in Portugal on this field of knowledge. The research presents an originality in the panorama of the history of Portuguese accounting books: a

manual from 1787 that, it is believed, constituted a new milestone for specialized literature. This 1787 work, entitled *Secretário Português* (Portuguese Secretary), contains a small supplement whose subject is double-entry bookkeeping. Therefore, the Portuguese accounting books printed in the 18th century are now five and not four, as indicated in the existing literature. In addition, the article reviews some Portuguese personalities, who, with the printed books, also developed and helped spread accounting. The article expands the current knowledge about the way in which accounting spread in the first moments of its institutionalization in Portugal.

5. The last contribution of this issue is that of **Luisa M. Rodríguez** (*Universidad de Matanzas, Cuba*). She presents the paper “*Historical Development of Business Risks Management in the Framework of Internal Control and Accounting in Cuba: before and After Resolution 60 of 2011*”. The author identifies the weaknesses of the current regulations that guide the Cuban risk management process in relation to the international standards. To do this, the author relies on a historical analysis of the risk management in relation to the internal control and accounting. Consequently, the analysis is divided into two periods and considers the year 2011 as the changing point. Year in which the country made progress by aligning internal control with the international standards and adopted the COSO approach with the Resolution 60/2011 of the *Contraloría General de la República* (Comptroller General of the Republic). With this paper the author identifies the weaknesses of the current Cuban regulatory system that could give rise to new lines of research.

Regarding bibliographic comments, **Germán Gamero** (*Universidad de Burgos, Spain*) review the book by Hilario Casado Alonso, “*El seguro marítimo en Castilla en los siglos XV y XVI*” (Valladolid: *Universidad de Valladolid*, 2021). For her part, **Mercedes Calvo** (*Universidad de las Palmas de Gran Canaria, Spain*) comments the book by Sergio Solbes and Daniel Castillo “*La diferencia Insular. El modelo fiscal de Canarias en perspectiva histórica El Antiguo Régimen: La Real Hacienda y el proceso de construcción del Estado, circa 1500 -1845*”. Finally, **Carlos Ferraz** (*APOTEC, Portugal*) reviews the book “*Teorias da Contabilidade – Construção e Demarcação Epistemológica*” by José Joaquim Marques de Almeida and Bruno José Machado de Almeida.

Seville, June 29, 2022
De Computis Editorial Team.