

THE ENRIQUE FERNÁNDEZ PEÑA HISTORY OF ACCOUNTING AWARD 2004

1. History and Description of the Award

In 1996, the Spanish Association of Accounting and Business Administration (AECA) and its Accounting History Commission, under the sponsorship of the Ilustre Colegio Central de Titulados Mercantiles y Empresariales (Professional Association of Graduates in Business and Mercantile Sciences) founded the Enrique Fernández Peña History of Accounting Award to honor the memory of a beloved professor, outstanding professional, founding member of AECA, and author of the initiative to found the Accounting History Commission.

The award goes every year to the author of the article on the history of accounting, written in any Iberian Peninsula language, that the Jury deems most outstanding for its contribution to the field. Candidates are selected from among the works published or presented at congresses, universities and academic meetings in the preceding twelve month period (July 1st- June 30th) of each calendar year.

The winner receives a commemorative sculpture. No cash award is assigned, since the foremost purpose is to provide public recognition of research results.

All works on the history of accounting meeting candidacy specifications will automatically be considered. No specific application or submission process is required, since the jury keeps itself informed and selects candidate works from the traditional channels where research and work of this type are generally published or presented. However, researchers wishing to ensure that their work is considered for the Award can send a copy to the AECA's Accounting History Commission, at Alberto Aguilera, 31, 5º, 28015 Madrid, before July 31 of the year of candidacy, noting on the envelope that it is for the "Enrique Fernández Peña History of Accounting Award".

The first Award was given in September 1996, during the AECA Meeting held in Palma de Majorca.

The jury's decision is final, and if no work deserving of the award is identified for a given year, none is awarded.

2. Trophy design and symbolism

The Enrique Fernández Peña History of Accounting trophy is a sculpture, based on a geometric figure with Paciolian roots: Da Vinci's *Exacedron Abscisus Vacuus*, drawn as illustration 10, for *De Divina Proportione*, the treatise written by his friend and mathematics teacher, Luca Pacioli.

It represents the core of the terrestrial globe, less the earth's crust, thus the supporting structure is visible, revealing its skeleton. This skeleton symbolizes the accounts, that is, the numbers and the notions of measurement, weight and quantity that are the backbone of mankind's endeavors. Without them these endeavors could hardly be understood. In this way, the *Exacedron* represents the harmony and equilibrium of accounting, i.e., the science of the

accounts, its symmetry, closed and global nature and the multiple intimate relationships interlinking accounts, in other words, the consubstantial and inherent characteristics of double entry accounting.

In keeping with this symbolism, the *Exacedron Abscisus Vacuus* is mounted on a base similar to those used for globes. The bottom of the base is a sundial. Perched above the sundial, the globe, representing accounting, the meat and marrow of human endeavor, is the hand that marks the hours. This reveals the historical dimension of accounting as a human activity and its relation with the passage of time, subject matter of history. On the one hand, this image illustrates how accounts mark the hours of the world; on the other hand, how the



revolving of the globe, that is, accounting, keeps pace with the times. These revolutions thus take on an endless dimension: When the hands of the clock finish marking the hours of day ending, they immediately begin to mark the hours of new day without interruption. In this way, present links past and future, what is, what was, and what is yet to be.

The bronze cast sculpture based on Leonard Da Vinci's design is the work of sculptor, José Luis Fernández.

3. Statistics on Award Candidacies

Between its initial and 2004 editions, the respectable number of 272 works have been considered for the Enrique Fernández Peña History of Accounting Award, most of them constituted by papers presented to congresses and meetings totaling 169 written texts. The next largest candidate category is articles published in academic journals, a total of 51. The third largest group, from doctoral dissertations. In the nine year history of the Award, no less than 20 dissertations were submitted and defended on the history of accounting, a number clearly indicating the interest aroused by this subject in Spain. The remaining 32 works considered are divided among class works (12), books (8), chapters of jointly authored books (5), works for the recognition of research excellence (3), Master's theses (3) and tenure articles (1).

CANDIDATE WORKS SINCE INCEPTION OF THE AWARD

	1996	1997	1998	1999	2000	2001	2002	2003	2004	TOTAL
TOTAL WORKS	35	13	35	19	30	31	38	16	55	272
TYPE:										
Books	2	1	-	1	1	1	-	1	1	8
Tenure Articles	-	-	-	-	-	-	1	-	-	1
Doctoral Dissertations	2	1	1	1	3	1	3	3	5	20
Recognition of Research Excellence	-	1	2	-	-	-	-	-	-	3
Master's Theses	-	-	-	-	1	-	-	-	2	3
Chapters of jointly authored books	-	4	1	-	-	-	-	-	-	5
Articles in doctrinal journals	7	4	5	1	7	9	6	7	5	51
Papers presented to Congresses and Meetings	24	2	26	16	6	20	28	5	42	169
Class Works	-	-	-	-	12	-	-	-	-	12
LANGUAGES:										
Spanish	29	10	29	18	14	26	27	12	54	219
Catalonian	3	1	-	1	11	-	-	1	-	17
Majorcan	1	-	-	-	-	-	-	-	-	1
Portuguese	2	2	6	-	5	5	11	3	1	35

The healthy number of 272 works on the history of accounting considered over the 9 year Award history (an average 30 candidacies per year) confirm the rising interest in this discipline in Spain, as already mentioned on commenting the high number of doctoral dissertations defended. Thanks to the quantity and quality of recent research, Spain now ranks high among the leading nations, and might well be the leading nation, worldwide in this type of research. This is especially true considering the works written by the members of the Jury, all active researchers themselves, which logically are not considered for the Award. Nor are a great many works published or presented in other languages, mainly English, in international Congresses and Meetings, candidates for the Award.

This year's edition of the Award had a record-breaking number of 55 candidacies, thanks to a combination of favorable and almost unrepeatable circumstances: the unusually large number of doctoral dissertations read and defended, in the field, and the fact that four thematic meetings were held in Spain: the parallel sessions of the XII Congreso AECA (12th AECA Congress), Cadiz September 29-1 October 2003; the IV Encuentro de Historiadores de la Contabilidad (4th Meeting of Accounting Historians), Carmona, December 2-4, 2003; the Raymond Konopka Workshop, Alcalá de Henares, January 29-30, 2004; and the XI Encuentro de Profesores Universitarios de Contabilidad (11th Meeting of University Professors of Accounting), held in Granada June 3-4, 2004.

Over the Award's nine year history, most of the candidate works were, as is logical, originally drafted in Spanish, followed by texts in Portuguese, Catalanian and Majorcan. There were no Galician, Valencian or Euskera works.

4. Candidates for the Enrique Fernández Peña Award 2004

The following works were considered for the 2004 award:

Concha ÁLVAREZ-DARDET ESPEJO, Juan BAÑOS SÁNCHEZ-MATAMOROS and Francisco CARRASCO FENECH: *Contabilidad, control y resistencia El caso de las nuevas poblaciones de Sierra Morena y Andalucía (1767-1771)*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 2-4, 2004

Cristóbal ARAGÓN SÁNCHEZ, : *El derecho y la contabilidad: relaciones y referencias históricas*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 2-4, 2004

José Victor ARROYO MARTÍN: *La Banca en España en el período de entreguerras, 1920-1935. Un modelo de modernización y crecimiento*, Bilbao: Banco Bilbao, Vizcaya Argentaria. Historical Archive, 2003

José Victor ARROYO MARTÍN: *El Archivo Histórico BBVA: notas sobre la experiencia de salvaguarda y puesta en servicio de archivos bancarios en España*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Helena BENITO MUNDET: *La actividad productiva de la fábrica de harinas La Montserrat en el año agrícola 1903-1904*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Antonio-Miguel BERNAL: *Actividad financiera y bancaria durante el Imperio colonial (siglos XVI-XVII)*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Mercedes BERNAL LLORENS: "La regulación de las sociedades anónimas y la información contable publicada en la 'Gaceta de Madrid' a mediados del siglo XIX", *Revista Española de Financiación y Contabilidad*, Vol. XXXIII, nº 120, Jan-Mar 2004.

Mercedes CALVO CRUZ: *Las Reales Sociedades Económicas de Amigos del País. Aspectos contables en los Estatutos de Constitución de la Matritense y de la Económica de Gran Canaria, 1775-1777*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4, 2003

Mercedes CALVO CRUZ, and Candelaria CASTRO PÉREZ: *Fundación, gestión y control de las capellanías de la villa de Agüimes, siglos XVII-XVIII*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004

María Soledad CAMPOS LUCENA: *El control de los recursos locales a través de la contabilidad: el caso de Carmona*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

M^a Soledad CAMPOS LUCENA and Rodrigo FERNÁNDEZ CARRIÓN: *La contabilidad municipal a partir de 1760: un medio de control de los recursos locales*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004

María Dolores CAPELO BERNAL: *El sistema contable del Almacén de Agüera entre los siglos XVIII y XIX: un estudio de su evolución según las nociones metodológicas de un autor contemporáneo*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

María Araceli CASASOLA BALSELLS: *Análisis longitudinal de la información social y medioambiental Case study: CEPSA (1930-2002)*, Raymond Konopka Workshop, Alcalá de Henares, Jan 29-30, 2004.

María Araceli CASASOLA BALSELLS: *Análisis de legibilidad de las Cartas del Presidente a sus accionistas: el Caso de Cepsa (1930-1999)*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Candelaria CASTRO PÉREZ: *Aspectos economico-contables de las funciones del Mayordomo parroquial. Villa de Agüimes 1730-1830*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4, 2003.

Rafael CONDE Y DELGADO DE MOLINA: *Documentación bancaria en el Archivo de la Corona de Aragón (Barcelona)*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Luigi DE ROSA: *El Archivo histórico del Banco de Nápoles y la actividad de los bancos públicos napolitanos*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Manuela DOMÍNGUEZ ORTA: *La Contaduría del Consejo de Indias: Deficiencias y reforma de 1760*. Master's Thesis, José Domínguez Casado, advisor. Presented at the Departamento de Economía Financiera, Contabilidad y Dirección de Empresas, Universidad de Huelva.

Manuela DOMÍNGUEZ ORTA: *La Contaduría del Consejo de Indias: Reforma de 1760 e Instrucción de 1769*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Alberto DONOSO ANES: "Doctrina contable del siglo XVIII y su influencia en los proyectos de reforma contable de la época", *Revista Española de Financiación y Contabilidad*, Vol. XXXII, no. 118, July-September 2003

Crisanta ELECHIGUERRA ARRIZABALAGA and Liliana UNCROP: *Evolución histórica de la contabilidad en un país del este de Europa: Rumanía*, en XII Congreso AECA, Cadiz, September 29-30 and October 1, 2003.

María Jesús FACAL: *Manuel Pérez Sáenz 1848-1880: lectura de la contabilidad de un armador, comerciante mayorista y banquero de Santiago de Compostela*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Gaspar FELIU: *La documentación del Banco de Barcelona (siglo XVII)*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

Gaspar FELIU: "La disputa de los libros contables en la quiebra de la 'Taula de Canvi' de Pere des Caus y Andreu d'Olivella (1381)", *Revista Española de Financiación y Contabilidad*, Vol. XXXIII, no. 120, Jan-Mar 2004.

- Esther FIDALGO CERVIÑO: *Estudio acerca de las cuentas integradas del monasterio de Guadalupe (1597-1784)*, en XII Congreso AECA, Cadiz, September 29-30 and October 1 2003.
- Elena GALLEGO RODRÍGUEZ, Dolores RIVERO FERNÁNDEZ and Asunción RAMOS STOLLE: *Los libros de cuentas del monasterio de Santa María de Oseira (1614-1832)*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004
- Juan José GRACIDA ROMO and María Eugenia DE LA ROSA LEAL: *La educación continuada de un Colegio de Contadores Públicos. Una historia paralela de la economía local y nacional*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004
- Fernando Gabriel GUTIÉRREZ: *Evolución histórica de la contabilidad de gestión y diferencias interpretativas*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003
- Ana M^a Carolina JUSTICIA JIMÉNEZ: *Política fiscal de la Corona de Castilla. Las fuentes de ingreso*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004
- Juan Luis LILLO CRIADO: *Personas, técnicas y cambios contables en la Santa Capilla de San Andrés de Jaén (1650-1900)*. Doctoral dissertation, Dr. José M^a Carlos Álvarez López, advisor, presented at Universidad de Jaén
- Jesús Damián LÓPEZ MANJÓN: *Contabilidad señorial en España: estudio de la Casa Ducal de Osuna desde un enfoque interdisciplinario*. Doctoral dissertation, Dr. Fernando Gutiérrez Hidalgo, advisor, presented at Universidad Pablo de Olavide, Seville
- María del Mar LÓPEZ PÉREZ and Rosario PÉREZ MOROTE: *La información contable pública del Hospital San Julián de Albacete en el siglo XIX*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004
- María LLOMPART BIBILONI: *Un análisis histórico-contable de la Procuración Real del Reino de Mallorca, período 1310-1330*. Doctoral dissertation, Dr. Carlos Pomar Castellano and Dr. Jaume Sastre Moll, advisors, presented at la Universitat de les Illes Balears
- José Antonio MALLADO RODRÍGUEZ and Fernando RUBÍN CÓRDOBA: *La quiebra de 1602. Indicadores de una crisis*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003
- M^a Elena MARTÍN MAYORAL: *Algunos apuntes sobre los Templarios*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003
- M^a Elena MARTÍN MAYORAL: *El patrimonio templario*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004
- Alberto MARTÍNEZ GONZÁLEZ, Josep VALLVERDÚ CALAFELL and Ignacio Francisco GUERRERO: *Francisco MAYORDOMO: "Normativa reguladora de la gestión, control y revisión contables del Banco Público Municipal de Valencia a finales del siglo XVI y comienzos del XVII"*, *Revista de Contabilidad*, Vol. 6, no. 11, Jan-June 2003
- Francisco MAYORDOMO: *Evolución de las normas reguladoras de la gestión y la contabilidad del Banco Municipal de Valencia entre los siglos XV y XVII*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003

- José Miguel de OLIVEIRA: *A Contabilidade do Mosteiro de Arouca: 1786-1825*, Tesina de Mestrado em Ciências Empresariais - Especialização em Contabilidade, Faculdade de Economia, Universidade do Porto. advisor, Dr. Maria de Fátima da Silva Brandão.
- Josep M. PASSOLA: *El Banco de la Ciudad de Barcelona y las polizas de cambio (1609-1718)*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003
- Alberto DE LA PEÑA GUTIÉRREZ and Julio MATA MELO: *Aspectos sociales y contables de los posítos: el caso del posíto de Villadiego (Burgos)*, en XII Congreso AECA, Cadiz, September 29-30 and October 1, 2003.
- Asunción RAMOS STOLLE, Dolores RIVERO FERNÁNDEZ and Elena GALLEGRO RODRÍGUEZ: *La contabilidad en el monasterio cisterciense de Santa María de Oseira: información regulada en el Libro de Estados (1614-1832)*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003
- Fernando RUBÍN CÓRDOBA: *La contabilidad en el Ayuntamiento de Sevilla en el último tercio del siglo XVI: el Libro Mayor de Caja*. Doctoral dissertation, Dr. Mallado Rodríguez, advisor, presented at Universidad de Sevilla
- Amparo RUIZ LLOPIS: *Análisis histórico-contable de la sociedad Tenor y Compañía*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003
- Jaime SASTRE MOLL and María LLOMPART BIBILONI: *Un estudio sobre los "Llibres del Deute" de la Procuración Real del Reino de Mallorca durante el primer tercio del siglo XIV*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004
- Guillermo J. SIERRA MOLINA, J. Ángel PÉREZ LÓPEZ and Teresa DUARTE ATOCHE: *Una visión histórica de la Contabilidad Nacional*, XI Encuentro de Profesores Universitarios de Contabilidad, Granada, June 3-4, 2004
- A. SOMOZA LÓPEZ and J. VALLVERDÚ CALAFELL: "Un modelo de predicción de la insolvencia empresarial basado en variables financieras. Su aplicación al caso textil catalán (1994-1997)", *Revista de Contabilidad*, Vol. 6, no. 11, Jan-June 2003
- Carmen TAMARIT AZNAR and Vicente RIPOLL FELÍU: *Caracterización de las empresas en las distintas etapas de implantación del sistema ABC/ABM*, Raymond Konopka Workshop, Alcalá de Henares, Jan 29-30, 2004.
- Juan TORREJÓN CHAVES and Rafael HIGUERAS RODICIO: *Sociedades Financieras en el Cádiz del siglo XIX (1842-1866)*, IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, December 2-4 2003
- Susana VILLALUENGA DE GRACIA: *La catedral de Toledo en la primera mitad del siglo XVI: organización administrativa, rentas y contabilidad*. Doctoral dissertation, Dr. Francisco Javier Quesada Sánchez, advisor, presented at Universidad de Castilla-La Mancha

5. Jury Decision 2004

As in previous award editions, the works considered for the 2004 Award were of excellent academic quality and interest, upholding the high standards of scope and profundity of research set in the past. Subjects ranged from the historical development of accounting in

Romania to the ongoing training of public accountants in Mexico, and included accounting research spanning the ledgers and accounting practices of trade, industry, banks, municipalities, state, church, and nobility, and the philosophy of accounting. The time frames researched were also extraordinarily ample, ranging from the public accounting of the Majorcan Monarchy in the early 14th century, to an evolutionary analysis of one case of company-to-shareholder financial information that closed out with data from the early 21st Century.

On September 14, 2004, the jury met to discuss the members' respective evaluations of the merits of the candidate works, and designate the winner. By unanimous decision the jury, voted to award the 2004 ENRIQUE FERNÁNDEZ PEÑA HISTORY OF ACCOUNTING AWARD to the following doctoral dissertation: *La catedral de Toledo en la primera mitad del siglo XVI: organización administrativa, rentas y contabilidad*, by Miss **Susana Villaluenga de Gracia**, presented at the Facultad de Ciencias Jurídicas y Sociales of the Universidad de Castilla-La Mancha. Professor Francisco Javier Quesada Sánchez acted as dissertation advisor.

The winning work throws new light on the field of ecclesiastical accounting practices in Spain, studying a selected period of the accounts of the Toledo Cathedral, very nearly the richest diocese in Christendom, second only to Rome. 16th Century Toledo was a major trade emporium, the largest of its kind located in the heart of the Iberian Peninsula. Its prestige dated from the Visigoth era, when it was assigned the distinction of *civitas regia*. In the Middle Ages, it became one of the largest trade centers in the history of Spain, a cultural melting pot of Christians, Muslims and Jews. We need only recall the outstanding role played by the Toledo School of Translators, in two different time frames, first, under Archbishop Don Raimundo (1130-1150) and later under the patronage of Alphonse 10th, Alphonse the Wise (1252-1284), when Toledo became the cultural heart of Europe, as the School salvaged and translated essential Greek texts, and in doing so, brought about a scientific and philosophical renaissance in all of Europe. Toledo climbed to the pinnacle of success under the Catholic Monarchs, and was later designated the Capital of Charles the First's Empire. But Philip the Second's 1561 decision to move the Capital to Madrid marked the beginning of Toledo's slow decline. The winning doctoral dissertation addresses the period when Toledo was at the apogee of its power, and so exercised unprecedented economic, political, social, cultural and religious influence. It is therefore no surprise that the Toledo Cathedral was then a venue ripe for the major accounting events described by Susana Villaluenga de Gracia. The Cathedral was a model of administrative and accounting organization, recording revenues expenses and transactions while supplying information, controlling accounts and ensuring due accountability. One of the outstanding aspects of this dissertation is its discovery, presentation and subsequent research on the oldest account ledgers known to mankind that were maintained by a religious institution using the double entry method (1535-1536). This revelation is a world class example of yet another outstanding moment in Spain's accounting history, that can now be added to two other well-known universal milestones: Spain was the first nation in the world to pass specific legislation obligating all resident merchants and bankers to keep account ledgers, and, to further make the double entry method mandatory for these (1549 and 1552) and, it was the first of the great nations of its day to use the double entry method in the central accounts of its Royal Exchequer (1592). To explain this unusually

early use of double entry accounting by ecclesiastical authorities, Susana Villaluenga de Gracia sets forth the hypothesis that, since Toledo was home to many Jewish merchants officially converted to Catholicism, some of their sons became priests so as to fully cleanse the family name of any taint of Judaism. Thus, when they, as officers of the Catholic church, performed economic or administrative duties, they used the accounting methods they had learned from their elders. In fact, the person in charge of the double entry accounting, discovered and studied by the author belonged to a family converted to Catholicism.

Due to the above, the Jury designates Ms. Susana Villaluenga de Gracia recipient of the 2004 award, and congratulates her for the excellent contribution her work makes to the history of accounting in Spain, by identifying and studying the previously under-researched bookkeeping methods used by the Catholic church during this period, so opening up a fertile field of study that will undoubtedly be a source of enormously gratifying and fruitful research in the future.

The Award decision was announced in Trujillo, Spain on September 30, 2004, at AECA's 11th Meeting, held September 30-October 1, 2004.

6. Past Award Winners

The nine winners of the Enrique Fernández Peña Awards to date are:

- 1996: **ALBERTO DONOSO ANES**, Professor of Accounting and Finance, Universidad de Sevilla, for his work entitled: *La contabilidad virreinal americana. Análisis de una experiencia: La aplicación del método de la partida doble en las Reales Cajas de Indias (1784-1787)*, doctoral dissertation, presented at the Facultad de Ciencias Económicas y Empresariales, Universidad de Sevilla.
- 1997: **RAFAEL DONOSO ANES**, Tenured Professor of Accounting and Finance, Universidad de Sevilla, for his work entitled: *Una Contribución a la historia de la contabilidad. Análisis de las prácticas contables desarrolladas por la tesorería de la Casa de la Contratación de las Indias en Sevilla (1503-1717)*, Seville, Universidad de Sevilla, 1996.
- 1998: **SALVADOR CARMONA**, Tenured Professor, Universidad Carlos III de Madrid, **JOSÉ CÉSPEDES**, Profesor, Universidad de Almería, and **DONATO GÓMEZ**, Profesor, Universidad de Almería, for their work entitled: *Inercia contable: Una aproximación histórica a las Salinas de Roquetas (1800-1869)*, published in "Revista Española de Financiación y Contabilidad", vol. XXVI, no. 91, April-June 1997.
- 1999: **JOSEP MARIA PASSOLA**, for his book: *Els orígens de la Banca Pública. Les Taules de Canvi Municipals*, Sabadell: Editorial AUSA, 1999, research language: Catalanian.

- 2000: **MERCEDES CALVO CRUZ**, Professor of Accounting and Finance, Universidad de Las Palmas de Gran Canaria, for her work entitled: *La Contabilidad de los Espolios y las Vacantes: El caso de la Diócesis de "Canaria" 1753-1851*, doctoral dissertation presented to the Departamento de Economía Financiera y Contabilidad, Universidad de Las Palmas de Gran Canaria.
- 2001: **FRANCISCO MAYORDOMO GARCÍA-CHICOTE**, for his work entitled: *Actividad Mercantil y Bancaria en el Reino de Valencia hasta Comienzos del siglo XVII. Gestión y Contabilidad de la Nova Taula de Canvis*, doctoral dissertation presented at the Facultat de Ciències Econòmiques i Empresariales, Universitat de Valencia.
- 2002: **FRANCISCO CORPAS ROJO**, for his work entitled: *Contabilidad Militar. La Evolución de los Sistemas de Información Económica en el Ejército Español*, doctoral dissertation presented at the Facultad de Ciencias Económicas y Empresariales, Universidad de Sevilla
- 2003: **JOSÉ JULIÁN HERNÁNDEZ BORREGUERO**, for his work entitled: *El Cabildo Catedral de Sevilla; Organización y sistema contable (1625-1650)*, doctoral dissertation, presented at the Facultad de Ciencias Económicas y Empresariales, Universidad de Sevilla.
- 2004: **SUSANA VILLALUENGA DE GRACIA**, for her work entitled: *La catedral de Toledo en la primera mitad del siglo XVI: organización administrativa, rentas y contabilidad*, doctoral dissertation, Dr. Francisco Javier Quesada Sánchez, advisor, presented at Universidad de Castilla-La Mancha.