

ACCOUNTING BOOKS OF ARGENTINA: PUBLICATIONS, RESEARCH AND INSTITUTIONAL BACKGROUND

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RESUMEN

La literatura contable en lengua inglesa ofrece relativamente poca información sobre las investigaciones y publicaciones realizadas en Latinoamérica, tanto en el pasado como en la actualidad. Con el objetivo de contribuir a cerrar la brecha, hemos investigado esta temática en la Argentina. Comenzamos con una breve descripción de nuestra metodología; luego exponemos la evolución de las instituciones contables argentinas y su estrecha relación con la academia, así como la de sus revistas de contabilidad. Después nos concentramos en la influencia extranjera (española, francesa, italiana, norteamericana, inglesa y alemana) en las publicaciones contables argentinas a inicios del siglo 20. A continuación, realizamos un revisión de las publicaciones de contabilidad argentinas durante la primera mitad del siglo veinte, y sus autores más relevantes. El resto del trabajo trata principalmente de los autores y publicaciones de la segunda mitad del siglo veinte (y la influencia anglo-americana) desde el punto de vista de sub-áreas tales como la teoría general de la contabilidad, contabilidad financiera, auditoría, contabilidad de costos y contabilidad gerencial, contabilidad social y contabilidad gubernamental.

ABSTRACT

The English accounting literature offers relatively little insight into past and current research and publication efforts in Latin America. In trying to fill some of this gap we investigated this issue from the viewpoint of Argentina. We begin with some words about our methodology; then we review the evolution of Argentine accounting institutions and its close relationship to academia as well as its accounting journals. Later we concentrate on the foreign influence (from Spain, France, Italy, America, England and Germany) on Argentine accounting publications during the earlier part of the 20th century. Then, we offer a survey of Argentine accounting publications during the first half of the twentieth century, and its major authors. The rest deals mainly with authors and publications of the second half of the 20th century (and its Anglo-American influence) from the point of view of such sub-areas as general accounting theory, financial accounting, auditing, cost and managerial accounting, social accounting, and governmental accounting.

PALABRAS CLAVE:

Argentina, siglo 20, contabilidad, instituciones, publicaciones, autores, investigación.

KEY WORDS:

Argentina, 20th century, accounting, institutions, publications, authors, research.

1. Introduction and methodology

The circumstances of Argentina are very special and have to be taken into consideration when writing a historical survey of its accounting publications and research. First, Argentina is a country that since its origin looked to its mother country for intellectual inspiration and guidance. So, in the early 20th century, she followed Spain where best-selling textbooks were the main stay of accounting “research”. Yet, Argentina is also a nation that for many years has played a leading intellectual role in Latin America.¹ And this despite the fact that in recent decades it has gone through many economic and political ordeals that left its universities and research institutions in a financial situation that academics in more prosperous countries may find difficult to envision. Thus, the rigor and the impact of accounting research are very different in different countries--Tua Pereda (2004), for example, a renowned Spanish scholar, writing for a South American accounting journal, hardly mentions any South American publications in his lengthy and fairly up-to-date paper on the “evolution and present situation of accounting thought”. Obviously, Argentine accounting publications and research do not compete on the world stage. The dilemma seems to be that, on one side, there is plenty of enthusiasm in Argentina for doing accounting research, on the other side many Argentine academics try to do research in isolation from the leading North American and European trends. Since few if any of those scholars have been trained abroad, they hardly publish in English. The best remedy to break this vicious circle is to provide funds for training young Argentine accounting scholars at first class universities in North America, England or other European countries. Yet, until this is possible, in a global economy there should be sufficient justification to discuss past accounting publications and recent research efforts in Argentina. And this is the task of this paper.

It is for such reasons that we chose a somewhat novel strategy. Instead of beginning with prominent accountants, one of us launched an extensive *library* search at Argentine universities and professional institutions (covering some 110 libraries).² In our view this

¹ In accounting, Argentine still seems to be the leading Latin America country, although Colombia also has a thriving and intellectually interested accounting community, and can boast of such journals as *Contaduría* and (*Revista Internacional Legis de) Contabilidad & Auditoría*. Although the latter journal is not limited to Colombia, its head office is there. Mexico also deserves to be mentioned, particularly as an important source of Spanish translations of North American accounting texts.

² For this purpose, we prepared a data-base in MS Excel, entering any accounting book or monograph registered in those libraries (between 1900 and 2003) in various libraries of Argentine. This may offer a survey of the evolution of accounting literature available at such libraries. The search yielded some 2088 books registered under “*contabilidad*” (accounting), classified by “author”, “title”, “editor”, “place of publication”, “year of publication or of subsequent editions or reprints”, “numbers of pages”, “title or topic”, and “libraries holding the item”. Though books on taxation were excluded, we found no less than 277 registered accounting books for the first half of the 20th century, and 1804 books for the second half. These figures include some re-editions published in other countries but do not include later editions by the same publisher. Upon request (wirth@udesa.edu.ar) we will supply an “Appendix” that offers our data-base, arranged by date of publication. Initially the digital collective catalogue “UNIRED” was utilized; it includes the catalogues of 77 Argentine libraries; but, subsequently we added other digital catalogues not included in UNIRED, totalizing 110 libraries.

proved to be, under the circumstances, the best way to get a rough picture about Argentine accounting publications, and the extent to which foreign publications may have influenced them. Argentina generated a vast accounting literature during the 20th century, in some cases possibly original. Yet, apart from the works of a few leading experts, we can offer merely representative examples of Argentine accounting publications (here, almost exclusively books). Furthermore, we did not encounter any publication on the *history* of Argentine accounting literature of the 20th century.³ Thus, it appears that the present paper is a first attempt in this direction.

A historical sketch of this kind must take into account the impact of Spanish, French and Italian accounting literature in the first half of the 20th century, as well as the influence of North American accounting literature during the second half. Among the Argentine authors, we encountered several important and prolific scholars with publications that often had several editions. In the following, we present our findings about those authors and their influence on accounting theory and practice.

To understand the evolution of accounting literature in Argentina, it may help to be familiar, at least in rough strokes, with the history of its accounting profession, and its academic community together with its publication outlets. Therefore, we devote the subsequent two sections (with a sub-section on academic journals) to these topics.

2. Evolution of the Argentine accounting profession

The historical backbone of Argentine accounting organizations is the Association of Graduates of Economic Sciences. The oldest of its member institutions was constituted in 1891 (see Chirom 1985) and, in those days, the graduates of economic sciences from Argentine universities were permitted to act as public accountants. Those professional organizations, still in existence, are designated as *colegios de graduados en ciencias económicas* (in the following abbreviated as *colegios*), and are constituted as “legal civil associations” (non-profit institutions). The graduates are free to enter such an association, but these *colegios* do not represent the accounting profession. They usually organize courses for their members and maintain specialized libraries. In addition there exists the *Federación Argentina de Graduados en Ciencias Económicas* that comprises approximately twenty *colegios* (see Fowler Newton, 2001). An important goal of these *colegios* is to advance the professional education of their associates. The *Federación* organized and supports the *Instituto Técnico de Contadores Públicos* that issued legislation or quasi-legislation that ultimately determined Argentine accounting standards.

However, nowadays the professional organizations that are enacted by law to grant and revoke professional registration are the “provincial” *consejos*. They were created over many decades by provincial laws, and the first of them emerged in the 1940s. Since Argentina is a federal republic, there is an independent *consejo* in each province as well as one in the *Capital Federal*. The latter is the most important one with more than 50.000 members.

³ Although we did find two publications that may shed some light on the forces that helped to shape the accounting literature in Argentina: the first, Chirom (1985), dealt with the history of the Argentine accounting profession, the second, Fowler Newton (2001), investigated Argentine accounting institutions and fundamental accounting questions.

Although the state has delegated certain rights and obligations to these organizations, their management is elected by the members. Thus, the Argentine profession of public accountants (anchored in the National Law No. 20488) is autonomous and elects its own directors. Nowadays, the public accountants of Argentina (equivalent to certified public accountant in the USA, or chartered accountants in the British Common Wealth countries) require a university graduation after five years of study. Those graduates neither require any auditing apprenticeship or other additional training, nor do they have to pass a separate professional or state examination in order to *acquire* the right of certifying financial statements.

The *consejos* are entitled by law to grant to its members the right to approve financial statements. Hence, to acquire this right, a graduate accountant has to matriculate with one of the *consejos* that also promulgate accounting and auditing standards, and may impose disciplinarian sanctions on its members. This last prerogative greatly helped to improve the quality of the services provided by accounting professionals. However, one of the most important activities of these institutions is the right to “legislate” accounting and auditing standards within their jurisdiction.

The *Federación de Consejos Profesionales de Ciencias Económicas* (in the following abbreviated as *Federación*, and not to be confused with the *Federación de Colegios de Graduados en Ciencias Económicas*) is the mother organization comprising all the provincial *consejos*. It was created in 1972, and organized its own *Centro de Estudios Científicos y Técnicos* (Center of Scientific and Technical Studies) that makes pronouncements in matters of accounting standards. Before 1969 no accounting association had the right to “legislate” accounting standards, as there existed only the “generally accepted accounting principles and technical rules” agreed upon in the Sixth and Seventh National Assembly of Graduates in Economic Sciences (convening in 1962 and 1969 in Buenos Aires). These principles and rules constituted a summary of the common accounting practices at the time.

Since 1973, with the passing of the law (regulating the profession and the organization of the *Federación de Consejos Profesionales*), the first “*resoluciones técnicas*” (accounting standards) were released. Most of the North American accounting literature became better known in Argentina after World War II, and then exercised a considerable influence on the organization of the Argentine accounting profession, as well as on the ideas and directions pursued in academic accounting.

3. Evolution of the Argentine academic accounting community and its impact on accounting legislation

In 1890, the *Escuela de Comercio Carlos Pellegrini*--still one of the most prestigious schools of higher business education in this country—was founded in Buenos Aires. During the first decade of the 20th century several other commercial schools opened in major cities of Argentina; and the Faculty of Economic Sciences (of the University of Buenos Aires) was established in 1913 by national law. In 1905, the first Argentine congress of accountants convened, and considered topics such as governmental accounting, auditing, liquidation of insurance contracts, regulation of professional fees, as well as the above-mentioned creation of the Faculty of Economic Sciences (cf. Chirom, 1985).

The accounting profession as such was recognized and regulated by individual provincial governments at the end of the 1940s, and by national law in 1973 (see above). The 1960s and 1970s showed important growth in the economic sciences and its education including the establishment of such degrees as the *licenciado en administración de empresas* (graduate in management) and the *licenciado en economía* (graduate in economics). In 1949 the Inter-American Accounting Association was created. Its purpose was to provide a forum for all North and South American accounting associations for discussing accounting issues of common interest. One of the most promising of those activities was the establishment of annual or biennial meetings of the Inter-American Accounting Conference (IAAC). At the seventh conference (in Mar del Plata, Argentina, 1965), some recommendations were accepted that constitute a landmark in the evolution of Argentine accounting thought and practice. This was a proposal (submitted by the Argentine delegation) for “the unification of criteria related to the application of accounting principles and technical rules for preparing financial statements”.

Furthermore, the Argentine *colegios* organized national assemblies of graduates in economic sciences to discuss professional and theoretical accounting issues. The most important of those assemblies was the seventh, held in 1969 (not to be confused with 7th IAAC Conference mentioned above). It approved the proposal presented in the seventh Inter-American Accounting Conference as local (i.e., national) accounting standards. This was the first *obligatory* set of accounting principles and rules for preparing financial statements of the Argentine accounting profession.

In 1973, the Center for Scientific and Technical Studies, supported by the *Federación*, began submitting the *resoluciones técnicas* that constitute the Argentine accounting standards. The individual *consejos* that are empowered to determine the accounting standards to be applied in each jurisdiction, responded in different ways. Some accepted those standards, others made changes or even rejected them.

In 1983, a change in the articles of the commercial law No.1950 introduced two regulations for the presentation of financial statements:

- adjustments for changes in purchasing power of the local currency, and
- applying generally accepted accounting principles and standards pronounced by the controlling authority.

These regulations and the possibility to apply them homogeneously in all jurisdictions offered an opportunity for thorough analysis and research. Therefore the *Federación* created a Special Commission for the Unification of Accounting Standards, composed of prestigious members of the accounting profession. Thus began the task of preparing rigorous accounting standards. After a period of public exposure, these *resoluciones técnicas* or accounting standards have now been approved and published by the *Federación*. The *consejos* of the Capital and the provinces will have to decide whether to accept or modify them.

In 1998, the *Federación* began to study the harmonizing of Argentine accounting standards with the International Accounting Standards. This project finally resulted (in the year 2000) in the *Resoluciones Técnicas Nr. 16 to 19*, that began to be discussed by the local jurisdictions during 2001. In 2003, the various *consejos* decided on the final unification of

accounting standards in Argentina by adopting the *resoluciones técnicas* recently approved by the *Federación*.

3. 1 Argentine academic accounting journals

In this paper we concentrate more on books (particularly as far as the first half of the 20th century is concerned). However, academic and professional journals played, and still play, an important role in the development of accounting research in Argentina and other Latin American countries. Beyond the publications discussed in this paper, the reader will find plenty of pertinent material in the following academic and professional journals (here presented in alphabetical order):

- *Administración de Empresas* (published by Ediciones Contabilidad Moderna, 1970-1989). This used to be the most prestigious journal of that period in Argentina, publishing papers on such topics as management, planning and budgets, quantitative methods and models, financial and cost accounting, auditing and information technology. The papers on financial accounting were written by Argentine authors such as Enrique Fowler Newton, Arturo Lisdero, Santiago Lazzatti, Horacio Lopez Santiso, William L. Chapman (see Section 6). This journal also presented occasionally Spanish translations from the English—for example, from publications by R.J. Chambers, Robert Mautz, Yuji Ijiri, Robert Anthony, Stephen Zeff. Furthermore, papers by the Brazilian author Antonio Lopes de Sá, and the Spanish author Vicente Montesinos Julve.
- *Contabilidad y Auditoría* (Instituto de Investigaciones Contables, Universidad de Buenos Aires). It publishes financial accounting and auditing research documents, mostly authored by members of the faculty of the University of Buenos Aires.
- *Costos y Gestión* (Instituto Argentino de Profesores Universitarios de Costos, Buenos Aires). This journal publishes only cost accounting and managerial accounting papers authored by academics and professionals. The first issue was published in 1991.
- *Enfoques: Contabilidad y Administración* (Ediciones La Ley. www.laley.com.ar). It publishes papers in accounting and management research, and also material intended for professionals, managers and directors (some are Spanish translations of Anglophone papers). Ediciones La Ley was bought by Thompson Corporation USA in 2000, originally dedicated to juridical bibliographies.
- *Profesional y Empresaria* (Errepar, www.errepar.com). It publishes papers on accounting legislation and professional practice.
- *Energeia: Revista Internacional de Filosofía y Epistemología de las Ciencias Económicas* (Universidad de Ciencias Empresariales y Sociales, Buenos Aires, edited by Eduardo R. Scarano), a recent journal intended to facilitate an interdisciplinary exchange of ideas among philosophers, methodologists, social scientists, management experts, economists, and accountants.

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- (*Revista Internacional Legis de) Contabilidad & Auditoría* (published by LEGIS for Argentina, Chile, Colombia, Mexico and Peru—this journal was previously called: *Revista Legis del Contador*). It is now one of the leading accounting journals of Latin America, offering a broad spectrum of accounting and auditing research, written by authors not only from South and Middle America but from a wide range of countries (including Spain, the USA, Canada, etc.).
- *Selección Contable*. During the period from 1937 to 1942, it was the most prestigious Argentine accounting journal (published by Estudios Técnico Contables Serau; and from 1951 to 1968 published by Ediciones Selección de Revistas Modernas.⁴ A brief inspection of the alphabetical list of authors that wrote for this journal during the 1950s, indicates Argentine, Spanish, Brazilian and Northamerican authors.
- *Universo Económico* (Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires). This is a professional journal distributed by the *consejos* to its members, who are graduates in *economic sciences* (accountants, economists, graduates in management, etc.). It includes professional news, commentaries on recent conferences, congresses and other academic or professional meetings, activities of the technical committees, etc.

Furthermore, several English language journals are available at some Argentine universities. The Universidad de Buenos Aires subscribed to the *Journal of Accountancy* (from 1937 to 1987) and the *Journal of Accounting Research* (from 1978 to 1986); the National University of Tucumán subscribes to *The Accounting Review* (since 1968); and the library of the Central Bank of the Republic of Argentina subscribes to the *Journal of Accounting and Economics* (since 1979). However, in the 21st century modern libraries have access to the electronic publication of accounting journals all over the world by subscribing to huge data-bases. The Facultad de Ciencias Económicas de la Universidad de Buenos Aires, for example, offers access to 45 international electronic accounting journals (all of them in English, and listed under: www.econ.uba.ar/www/servicios/biblioteca/ejournals).

4. Argentine accounting publications and the foreign influence: The first half of the 20th century

4.1 The Spanish influence

Obviously, the Spanish influence, particularly strong before the second half of the 20th century, has been a dominant force in Argentine accounting. One may infer the influence of individual authors and books by the extent of their representation in Argentine libraries. One of the prestigious Spanish authors of the 19th century, and his most important work on the theory and practice of double-entry accounting, was Castaño Dieguez (1863—for details of

⁴ In the 1960s it was possible to acquire the entire collection of all issues (up to this time) of this journal, bound in “nineteen volumes with more than 11.500 pages on specialized topics”, such as accounting, social laws, taxation, cost accounting and a special section discussing recently published local and foreign books on those subjects.

Spanish authors of the first half of the 20th century, see Carrasco Diaz et al., 2003). Dieguez' work was originally published in Málaga in 1863 and attained no less than 42 editions, the last one in 1946 (cf. Vlaemminck 1961, 291-293). This may bear witness for its popularity and contribution to accounting knowledge in the Spanish language area. The University of Buenos Aires owns two copies of it (editions of 1912 and 1946). This university also possesses a copy of Sacristán y Zavala (1925) on general accounting theory and business administration, another important contribution from the mother country.

Argentine libraries also harbor copies of the following well-known accounting texts from Spain: Goxen Duch (1948, 1950, 1961, 1963, 1979, 1985) on a variety of topics that range from inflation accounting to two encyclopedic works on accounting. Furthermore, there is the text by Prats y Aymerich (1907) on commercial accounting (with seven editions, of which the original edition is available). Other texts are: Fernández Casas (1931) applied accounting; finally, there are also two editions of Gardó's (1932) book on industrial accounting. The same author is represented by a series of other works, Gardó (1925a, 1925b, 1926a, 1926b, 1926c). Among these are three pamphlets (of about 30 pages each), dealing with various subjects that range from transportation accounting to accounting for cooperatives and even "secret accounting". Finally these include Gardó's accounting manual for "workshops". He certainly was a prolific and versatile author, and his works seemed to have been of great interest in Argentina.

Among the texts from Spain, those by Fernando Boter Mauri were possibly the best represented in Argentina. Of his treatise on general accounting (Boter Mauri, 1941) two later editions (the 6th and 11th) are available at the National University of the South in Bahía Blanca (600 km south of Buenos Aires). Further publications by Boter Mauri (1929, 1935, 1942, 1946, 1947, 1949, 1950, 1952) are in our data bank (some of them in several editions). These publications cover a wide variety of topics ranging from industrial accounting to juridical accounting problems as well as auditing—an important topic but relatively rare at the time in Argentina.

Thus, Boter Mauri has had an important presence in Argentina, not only because of the great variety of topics and the number of editions, also because of his translations of two important French accounting works that are available in Argentine libraries: Batardon (1933) and Delaporte (1932). Other Spanish authors represented in those libraries include Ruiz Soler (1923, 1924), one of the principal authors referred to by Arévalo (1946). Furthermore, Paret (1942), Cortés and Sabater (1932), and Martínez Pérez (1910).

4.2 The French Influence

The work of the Frenchman Léon Batardon is widely represented in Argentine libraries. Among the French originals are Batardon (1913, 1914a, 1914b, 1918, 1929a), and in Spanish translation we found Batardon (1920, 1928a, 1928b, 1929b, 1929c, 1932, 1933, 1944, 1950). Among those publications, one work deals with "loose leave" bookkeeping (Batardon, 1929b), another one with "commercial corporations" (Batardon, 1929c), and a third one with "current accounts with interest calculations" Batardon (1950). Each of these works is available in Argentina in several editions.

Another renowned French accountant was René Delaporte, though he is represented only by a single copy of his work on banking organization and bookkeeping, translated into

Spanish (Delaporte 1932). For more details on French authors of the first half of the 20th century (though not necessarily available in Argentina), see Degos and Mattessich (2003).

4.3 The Italian Influence

From the Italian literature of this period, Argentine libraries possess one work by Zappa (1946, in Italian--and not even his *magnum opus*) on balance sheets of commercial enterprises. But they possess three books by Onida (1951a, in Spanish translation; and 1951b; and 1970 in Italian); the first two on balance sheet valuation problems, on the development of modern North American accounting theories, and the third on balance sheet theory, respectively (for details on these and other Italian accounting literature during the first half of the 20th century, see Galassi and Mattessich 2003).

The Italian school, particularly the works of Cerboni and Besta, had great influence on the eminent Argentine scholar Alberto Arévalo who also owned one of the most important private libraries, containing many European and North American books (for a discussion of his work see Section 5).

4.4 The influence of Anglo-American and German literature

On the basis of the books registered in Argentine libraries, the Anglophone literature of this period is represented by Spanish *translations* of such books as: Kester (1939), *Financial accounting theory and practice*; Gillespie (1939), *Introduction to cost accounting*; Finney (1943), *Treatise of accounting*; Paton (1943), *Accountant's manual*; Holmes (1945), *Auditing*. In the second part of the 20th century the arrival of English language literature in Argentina became particularly important (see Section 6.1)

From the German accounting literature, we encountered only one representative, namely Erich Schneider's (1949) book on industrial accounting (in Spanish translation). Surprisingly, there seems to be no work available either by Eugen Schmalenbach or Fritz Schmidt, the two most prestigious German accountants of the first half of the 20th century.

Argentine accounting journals had their share of Anglophone papers translated into Spanish, and there were also available several well known English language journals in different national and private universities during the first and second part of the 20th century (see Sub-section 3.1). The prestigious, but more practically oriented *Journal of Accountancy*, for example, has been subscribed by the library of the University of Buenos Aires during a fifty year period (from 1937 to 1987).

5. Argentine publications: First half of the 20th century

Alberto Arévalo was one of the most prestigious and prolific authors among the early Argentine accountants. He is represented in Argentine libraries with some 17 works. His first pamphlets dealt with specialized issues, such as accounting for insurance companies (Arévalo, 1917a) and agricultural firms (Arévalo, 1917b). Subsequently, he published a work on double-entry and on Cerboni's logismographic method (Arévalo, 1918).

Later, when already a recognized academic, he produced his *magnum opus* on the elements of financial accounting (Arévalo, 1946). There, the influence of Italian authors is obvious. The basic concepts are the "*hacienda*" (administrative unit, firm) and the "administrative activity" (which consisted of directive actions, including leadership and

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coordination) and “operative actions”. In the first six chapters he described the economic and legal aspects of the *hacienda*, its sources of funds, its structure, and functioning as well as the administrative task of accounting in such a setting.

As regards asset valuation, he proposed “lower of cost or market”, based on Hatfield, Sanders and Burton (1940). Arévalo also included an interesting chapter on budgets and budgetary control, partly based on the German author Ludwig (1930, in French translation). The latter contained a discussion on planning and control methodology, previously adopted in the United States and Europe.

Arévalo (1946) also analyzed the nature of accounting, its relation to management, and to the social sciences, as well as the impact of economic progress. To this he added a short history of accounting. He clearly shared Cerboni’s and Besta’s view on the mission of accounting. While the task of administration (or management) rests on “action”, that of accounting is to be found in “illuminating or clarifying”. Then management can choose the optimal actions.

This book also refers to Gino Zappa, the leader of the Italian movement of *economia aziendale* that comprises, beside accounting, marketing techniques, as well as organizational and some managerial issues. Zappa founded a new school of thought that considered the “hacienda” (organization, firm) as its object of research, and “accounting” as part of a wider discipline. Apart from Zappa, Arévalo referred to the following authors and some of their publications: the Italians, Besta (1909), D’Alvise (1920, 1934), Alfieri (1921), De Gobbis (1931), Vianello (1930); the North Americans, Kester (1939), and Hatfield, Sanders and Burton (1940); as well as the Spaniard Ruiz Soler (1923).

Later, Arévalo (1954) presented a book on government accounting. It also revealed Italian influence, particularly the notion of *hacienda pública* (governmental enterprise), but dealt primarily with the fundamentals of government administration, and only to a limited extent with accounting problems. This author, whose work spanned a period of some fifty-six years (from 1917 to 1973), exercised a wide-ranging influence on Argentine accounting theory and practice. In recognition of his contributions, an institute of the University of Buenos Aires was designated as the *Instituto de Investigaciones Contables “Alberto Arévalo”*.

Among other early Argentine authors, the following might be mentioned: Galante (1907) with his critical philosophical treatise on accounting; Floriani (1930, 1942, 1960) whose three textbooks deal with “new” aspects of accounting and bookkeeping, elementary accounting and general accounting, respectively; Pagano (1913, 1915, 1931) who concerned himself with technical-practical aspects of accounting, and with bookkeeping aspects of insurance companies; Zipitria (1914, 1923, 1943), writing on administrative accounting (in the first and last work here listed), and on the elements of accounting (in the second work). Quijano (1937) described the difference between bookkeeping and accounting (including valuation issues).

Other Argentine authors dealt with more specialized applications of accounting. Among those we found: Corti (1918), writing on accounting of state-owned railways; Fernández Romero (1913), dealing with financial and accounting issues of the municipality of Rosario; Coni (1917), on accounting and bookkeeping for agriculture and cattle raising; Vallini (1918) with his treatise on governmental accounting and capital issues; Bórea (1921)

on agricultural accounting and production costing; Cassagne Serres (1910, 1912, 1921a, 1921b, 1921c, 1923, 1924) with two books on accounting education, one on accounting of insurance companies, one on accounting of banks, and the others on accounting for capital markets, rural enterprises, and finally, one on the operation and accounting of mortgage banking; and Bayetto (1928) dealing also with government accounting. Though Brazilian, the scholar Sá (1960a, 1960b, 1962, 1963, 1964, 1969, 1994, 1998) has also influenced Argentine authors through his books on financial statement analysis, cost accounting, inflation, and auditing, all of them translated into Spanish (though many of these books are not available in public Argentine libraries).

5.1 Accounting topics, their distribution in Argentina, and the provenance of foreign editions: first half of the 20th century

According to our library search, in the first half of the 20th century, the most frequent topics were financial accounting (46 percent), legal discussions (13 percent), cost and managerial accounting (10 percent), governmental accounting (8 percent), agricultural accounting (6 percent), auditing (only 3 percent), banking accounting (3 percent), railways accounting (2 percent), insurance companies accounting (1 percent), accounting education (1 percent), and other topics which represent less than 1 percent (we classified the books on the basis of the subject indicated by its title).

As to provenance, the geographic distribution of accounting books shows that 205 items (or 74 percent) out of a total of 277 books (on our list between the years 1900 and 1949) were published in Latin America. The Latin American editions comprise: 171 publications (62 percent) in Argentina (Buenos Aires, Rosario, Santa Fe, Córdoba, Salta, Tucumán, etc), 22 (8 percent) in Mexico, 4 (1 percent) in Uruguay, 3 in Cuba and 5 in other countries. The editions published in México (from 1939 onwards), were mostly translations of North American publications, such as Gillespie (1939), Finney (1943), Lawrence (1943), Paton (1943), Himmelblau (1945a, 1945b), Holmes (1945), etc.

Concerning the editions beyond Latin America, those from Europe were represented with some 25 percent (68 editions), but those from North America were merely one percent (a proportion that changed dramatically in the second half of the century). The European editions were mostly from Spain (19 percent) and France (8 percent), as the barrier with other languages constituted a major obstacle for Argentine accountants during this period. Surprisingly, we found hardly any German publications in our database.

6. Argentine publications: second half of the 20th century and beyond

6.1 Distribution, provenance, and foreign texts: second half of the 20th century

In the second half of the century the topics diversified, and financial accounting increased its share to 54 percent of the total books (1,803) registered in our base for the period under consideration. This appears to be the result of an increasing demand for up-dating the state of the art as well as for a need to improve financial information. Other topics include cost and managerial accounting (20 percent), auditing (still only 5 percent), accounting education (4 percent), governmental accounting (3 percent), dictionaries and encyclopedias (2 percent), economic or national accounting (2 percent), social accounting (2 percent), international accounting (1 percent), and agricultural accounting (1 percent).

The geographic provenance of the publications indicates the relevance of foreign editions (54 percent), especially from the United States, Spain and Mexico, as the following figures show: Argentina (46 percent -- 93 percent of them published in Buenos Aires), the USA (17 percent), Spain (14 percent), Mexico (11 percent), England (3 percent), Colombia (2 percent), Switzerland and France (2 percent), Italy (1 percent) and Chile (1 percent).

However, the Anglophone accounting textbooks were more important than these figures suggest. One reason is, that the Mexican editions are mostly translations from the English language, as for example, the texts by Kieso and Weygandt (1984, 1987), Horngreen (1966, 1973), Davidson and Weil (1982), Anthony (1964, reprinted in 1968, 1969, 1976, 1986). More recently, there have been Spanish translations of relevant Anglophone works beyond mere textbooks, such as Mattessich (2002).

6.2. General accounting theory

One of the prolific academics in Argentina is García Casella (1997, 1998, 1999a, 1999b, 2000, 2001, 2002, 2004 - only to mention the more recent publications). Although his work spans a wide range of interests, his concise historical interpretation of modern accounting history (for teaching and other pedagogic purposes) is undoubtedly endowed with originality. This also holds for two co-operative publications under his direction. The first of these, García Casella (dir) (1997) is a research project financed by the *Consejo Nacional de Investigaciones Científicas y Técnicas*, one of the most important national research institutions. The purpose was to critically analyze the status of Accounting theory and produce accounting models to enhance the decision-making processes.

The second co-operative effort, that by García Casella and Rodríguez de Ramírez (2000, 2001, 2002, 2004) is a search for (i) the potential “hypotheses and laws” of accounting, (ii) alternative accounting models for different segments of the accounting universe (macro- and micro-social accounting, financial accounting, managerial accounting, governmental accounting), and (iii) the foundations and elements of a “general theory” of accounting.

In both texts, the authors proceeded by examining concisely a considerable number of international publications of accounting theory. The first book attempts to discuss over eighty, the second one over ninety such publications -- most of them published during the last half century or so (but the bibliographies of both refer to relatively few Latin American authors). In a way, the second book is an attempt to extend the first text, offering an even great number of lengthy quotations from well-known international scholars. Here again, the “new” Anglophone accounting literature plays a decisive role.

García Casella is *profesor consulto* of the University of Buenos Aires (the highest academic position in an Argentine university). He published some hundred and forty books and papers, and chairs the Research Center on Accounting Models as part of the *Instituto de Investigaciones Contables* of this university. Among several distinctions, he received at three different occasions the ‘*Premio a la producción científica y tecnológica*’ from his university.

His collaborator, María del Carmen Rodríguez de Ramírez, is a professor at the same university, and co-director of the second joint research projects (mentioned above). She focused her own research on financial accounting, investigating recent improvements in financial information provided to third parties. This includes information on intellectual

capital, on new ways of distributing business information, as well as widening the scope of the conceptual framework of accounting (Rodríguez de Ramirez, 2000, 2001). Most recently, she concerned herself with social accounting and its various ontological postulates (Rodríguez de Ramirez, 2004a) and the social responsibility of accounting (Rodríguez de Ramirez, 2004b).

Lucio Gonzalez Bravo presented a doctoral dissertation on epistemological aspects of accounting (1984) and published a book on the methodology of research in the economic sciences, with particular emphasis on accounting (1996). These publications are the fruits of a lengthy academic career at two important Argentine universities. He previously concerned himself with accounting axiomatization and normative problems (Gonzalez Bravo, 1990a, 1990b).

Further research can be found in Wirth (2001). This book sets out to make some revision to modern accounting theory. After describing the central problems, it analyzed the way theories are constructed in applied sciences and social technologies. Based on the epistemological model of the Argentine-Canadian philosopher Mario Bunge (1983, 1985, 1996), the book presented accounting as a scientific discipline with the characteristics of a “social technology”.

6.3. Financial accounting

In the second half of the 20th century there were among other publications many concerned with inflation accounting and the pertinent adjustments in annual financial statements. Indeed, the number of such publications increased (from the 1960s to the 1990s) considerably, as Argentine wholesale prices increased during the 1960s six fold, during the 1970s by a factor of 2,192, and between December 1980 and December 1990s by a factor of 23,137,641.

Mario Biondi has been chairman of the previously mentioned *Instituto de Investigaciones Contables "Profesor Juan Alberto Arévalo"* of the Faculty of Economics at the University of Buenos Aires. Under his direction, different research teams studied the problems of harmonization of accounting standards for the *Mercosur* (a regional economic alliance of several South American countries) (see Biondi, ed., 2001). He also examined (in co-authorship) the theoretical basis for the preparation of future-oriented accounting information in Biondi and Viegas (2003). He is the author of some 18 books on various financial accounting issues (Biondi, 1969, 1989), as well as on accounting theory (Biondi, 1973a, 1973b, 1976), including his two volume text, Biondi (1984), a treatise of intermediate and advanced accounting.

Enrique Fowler Newton authored an important treatise of five volumes on financial accounting in Argentina. Its significance lies not merely in the large numbers of volumes, but in presenting a conceptual framework that consistently sustains his entire work. His text begins with a volume on fundamental accounting issues (Fowler Newton, 1982a); it “continued” with an earlier published book on accounting basics (Fowler Newton, 1977), then with advanced accounting (Fowler Newton, 1978) and, finally, with the organization of accounting systems, with an administrative focus (Fowler Newton, 1982b). These books and their later revisions are used as textbooks in most accounting courses at Argentine universities.

Being an expert on financial accounting in Argentina, Fowler Newton concerned himself also with inflation issues and their impact on accounting. His first book on this subject (Fowler Newton, 1976) was written at a time when inflation was officially “recognized” in Argentina’s legislation. But since 1983, the Argentine law No. 19,550 makes it obligatory for all firms to adjust their financial statements for inflation (i.e., in constant purchasing power or *moneda constante*). Later, Fowler Newton (1980) analyzed the accounting standards promulgated for purchasing power adjustments of the financial statements based on indexation of the non-monetary accounts. Argentine inflation adjustment is based on a general price index called *indice de precios mayoristas internos*, or on a wholesale price index. These adjusted figures constitute the only data of the financial statements and are *not* supplemented by any historical cost or any other figures.

For the period of very low inflation (1995-2001), Argentine accounting standards permitted the omission of such inflationary adjustment. However, this permission was abolished in the year 2002 after a steep increase in prices due to the discontinuation of currency convertibility--a subject that Fowler Newton (2002a) treated in a further book. In February 2003, the need for inflationary adjustments was again suspended because of renewed price stabilization.

The different technical and interpretational problems of financial statements analysis are treated as different versions in Fowler Newton (1984, and subsequent editions), namely by examining the information content of different ratios for different contexts. For example, he shows the different information provided by EBITDA (a very common calculation of annual cash flow provided by operations) and the net flow of funds originated in operations (i.e., figures taken from the Cash Flow Statement).

Fowler Newton is a most active scholar as well as a practicing accountant, and has received numerous honours. During the years of 2000-2001 he was engaged in the evaluation, modification and preparation of the Argentine accounting standards, which now have been aligned with the international standards of the IASB. As a consequence of this, and his participation on the International Accounting Standards Board (IASB), he published another book about the recently approved Argentine accounting standards (Fowler Newton, 2002b). He now is engaged in committee work of the *Federación* and the *Consejo Mexicano para la Investigacion y Desarrollo de Normas de Informacion Financiera* (CINIF) in developing a proposal for a new standard on inflation accounting, to be submitted to the IASB.

López Santiso is another author who wrote on inflation accounting and exercised considerable influence on the Argentine accounting profession. He is a professor of the Universidad de Buenos Aires and author of ten books on academic and professional subjects, as well as president of the the *Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires*. His first publications (López Santiso, 1969, 1986) examined the accounting distortions caused by the erosion of purchasing power. Another book on this subject, but coauthored (López Santiso et al., 1988), on financial statements in constant monetary units, has become a classic textbook on inflation adjustments. It clearly defined and systematized the effects of inflation on monetary and non-monetary accounts, and analyzed the foundations of inflation accounting with a financial capital maintenance model (based on general price-level adjustments - cf. the “sophisticated” GPL model in Mattessich, 1995: 119). However, it described the application of inflation adjustment by means of the *indirect*

method - in contrast to the “direct” method that does not adjust the non-monetary accounts, and thus is not used for preparing adjusted financial statements. Finally, the book discussed the legal aspects of the information provided by adjusted financial statements.

In 1979 López Santiso organized a team of accounting professionals and academics, as well as experts of related disciplines (philosophers, economists, managers and experts in information theory) whose objective was to revise scientifically the extant accounting theory with the goal of constructing a conceptual frame. The project was undertaken on request of the *Centro de Estudios Científicos y Técnicos*, and its results were published in 1980 (Fortini et al, 1980). It is considered a landmark in Argentine accounting research, and had a considerable impact upon academics. However, it led to vehement debates on the projects’ methodology as well as its results - the more so as it defined accounting as a *technical* discipline focused on *equity valuation* with the ultimate purpose of income determination.

One of the more recent works by López Santiso (2001) is on the epistemological relationship between accounting, administration and the economy. There, he also critically analysis the debate arising from the team’s publication during the 1980s.

Another prestigious author, Sánchez Brot (1995, with later editions in 2000 and 2004), published a massive compendium on accounting and auditing that analyzed accounting standards, their interpretations and applications, as well as related issues such as inflation adjustments, etc. It presented, among others, the opinions of prominent accounting academics on problematic issues, including the editor’s own interpretation of accounting standards.

Other important academics, including Bértora (1922-1994) (1951, 1975) analyzed the concept of goodwill, its characteristics and valuation methods, while the contributions of Lazzati (1976, 1978, 1987) referred first to problems concerning the auditor's report, and later to inflation and its impact on managerial accounting, respectively. Cholvis was a prolific author who published many textbooks for commercial high-school students, but also wrote on specific topics, such as standard costs, and the preparation of financial statements, respectively (Cholvis, 1954, 1955). Two of his more interesting contributions were his study on “incorrect financial statements” and “personal frauds in accounting” respectively (Cholvis, 1951, 1962).

Arturo Lisdero (1970) analyzed the concept and status of the ‘balance sheet’ in accounting theory, and coauthored a book on accounting and inflation (Lisdero, 1973). Sergio García (1983) submitted proposals on the application of current values in equity valuation, while Juan Carlos Viegas et al. (1996) analyzed the impact of different accounting valuation methods (nominal vs. real value, and cost vs. market value) and capital maintenance models (financial vs. physical) on profit measurement. Pahlen Acuña (1998, 2000, 2001) directed several teams that revised the application of models and standards of accounting; he also wrote textbooks on advanced accounting and applied accounting theory, respectively.

6.4 Auditing

Apart from occasional contributions on auditing already mentioned above, William L. Chapman [1922-1993] published a book on auditing procedures (Chapman, 1965) and another on diverse auditing issues (Chapman, 1980). Yet his foremost concern was the responsibility of accountants, in their diverse positions as preparers and auditors of financial statements (Chapman, 1979). In the 1980s he continued these studies elaborating the stewardship issue

from the legal and professional aspect to the social perspective (see Subsection 6.6 on social accounting).

Mario Wainstein, professor at the Universidad de Buenos Aires, specializing in auditing and its research, published a book on auditing of insurance companies (Wainstein, 1974, reedited in 1999), a textbook on the application of financial statements adjustment for inflation (Wainstein, 1980), on the auditor's statement of opinion (Wainstein and Casal, 1992), and on diverse auditing issues (Wainstein, 1999). More recently, he coauthored a study on the challenging issues of environmental auditing as part of an integrated auditing process (Wainstein and Casal, 1996).

Fowler Newton (mentioned in the above Subsection 6.3) concerned himself also with fundamental and applied issues of auditing (Fowler Newton, 1989 and 1991 respectively, revised version in 2004; both texts later extended and slightly re-named). Other authors published books on diverse auditing issues, such as Lazzati (1976) who dealt with the auditor's statement of opinion as well as with the objectives and procedures of auditing (Lazzati et al., 1981).

Auditing seems to be relatively underdeveloped in Argentina, possibly due to the training of Argentine public accountants (auditors) that is very different from that in America or the Common Wealth countries. In these countries there used to be an apprenticeship system that later was replaced by intensive in-house training after university graduation. Apart from that, in those countries more funds are available for auditing research. On the other hand, a country like Argentina, with relatively few giant corporations has obviously very different auditing needs - something similar may hold for managerial accounting (see below).

6.5. Cost and managerial accounting

Herrscher (1967) introduced the concept of managerial accounting in Argentina. The notion of managerial accounting responded to new needs, ideas and concepts of cost accounting, such as management by objectives, results analysis, planning and control, cash flow analysis, etc. Lazzati authored a book on managerial accounting and inflation (Lazzati, 1987) where he analyzed the effect of inflation on the information for business decision making.

Carlos Gimenez (1979) wrote a textbook on cost accounting that proved to be a classic reference for university students. It not only provided the technical aspect of the subject matter but also a managerial focus. And Vasquez (1971) published a treatise on standard costing, which was also included in university courses.

Oscar Osorio (1927-2001), a prominent professor of the University of Buenos Aires and expert in cost accounting, produced a well-known work on production capacity and production costs (Osorio, 1986). There, he analyzed the problem of fixed structural costs vs. fixed operational costs in different industries.

Antonio Lavolpe (1980) wrote about costs systems for construction firms. He also coauthored a book on cost systems, cost accounting and managerial accounting (Lavolpe et al., 1993), and coauthored another one on the budgetary systems and control (Lavolpe, 2000).

Other cost experts who published books on diverse managerial issues were Parro (1981) who described the zero-based budgets concept; Cascarini treated the joint costs issue (Cascarini, 1985) and analyzed the process costing systems (Cascarini, 1987), and Perez

Alfaro (2000) and Norberto García, from the Universidad Nacional de Córdoba, who also authored books on managerial accounting (García, 2003)

6.6 Social Accounting

William L. Chapman (1965, 1979, 1984b) was professor and dean at the University of Buenos Aires in the 1960s, partner of Price and Waterhouse, and a member of the *Academia Nacional de Ciencias Económicas*. He wrote first on auditing procedures, then on the responsibility of the professionals in the economic sciences (above all, of accountants and auditors) as well as on theoretical issues of accounting (see Subsection 6.3). But his most original works were four papers he presented at the *Academia*, Chapman (1982, 1983, 1984a). The first was on the consumer as social beneficiary of economic activities; in the second he explored the difficulties of measuring the net social benefit of economic activity of governmental and private organizations; in the third paper he considered the firm's responsibility to third parties, including the environmental and human context. Two years later, he presented his "principle of fraternity in the economic activity" (Chapman, 1986--a paper presented at the *Academia*); it was based on Rudolf Steiner's (1919) proposal on human activities in society, as a basis for exploring the foundations of social accounting.

Another prestigious researcher in social accounting is L. Fronti de García. She produced several books on financial accounting and professional issues, but her field of expertise is environmental accounting and environmental auditing (Fronti de García, 1998, 1999, 2000). The last of these books is a compilation of the contributions of several academics (including herself and Mario Wainstein) on issues related to environmental liabilities and contingencies—under special emphasis of the connections to international and Argentine accounting standards, business policies on environmental control, and environmental auditing.

So far we mainly reported on publications and research activities of professors from the University of Buenos Aires, but at the National University of La Plata a research team is investigating "social financial statements for non-profit organizations". From this activity emerged two books by Fernández Lorenzo and Geba (1998, 2000) where the concepts of "accounting by objectives" and "socio-economic ratios" were used in the construction of social financial statements. These statements include information on the different aspects of the activities of the non-profit organizations, that are relevant to its members, considering the social objectives of these organizations.

6.7 Governmental Accounting

Governmental accounting is an area of research with some twenty-one books in our data-base for the time span from 1900 to 1949, and fifteen books for that of 1950 to 2003. Previously we encountered again Arévalo's (1954) book on the operative and accounting problems in the *hacienda pública* (see Section 5). Furthermore, Bayetto (1931, 1950) wrote texts on governmental accounting, and on budgeting as a fundamental instrument of governmental accounting and control.

In the second part of the 20th century, there were Atchabahian and Massier (1962, 1963) who co-authored two texts on legal aspects of governmental accounting. Later, Atchabahian (1996) published an important work on the Argentine legal rules for operating

and controlling governmental entities. Furthermore, Alé (1975, 1983) who analyzed the governmental accounting law, and later supplemented this work by writing on methods and procedures of governmental accounting in Argentina.

7. Concluding remarks

In concluding this brief survey of 20th century Argentine accounting institutions, publications, authors and researchers, the main feature is a notable increase in accounting literature during the second part of the century, especially in financial accounting that amount to more than half of the books in our data-base. Perhaps more importantly, a strong impetus to accounting research came from financial support provided by national universities. For example, the cooperation between the Universidad de Buenos Aires and the Universidad Nacional de La Plata resulted in interesting research on such topics as: (i) accounting theory, its hypothesis, laws and models; (ii) environmental accounting; and (iii) social accounting (including social reports in non-profit organizations and corporate social responsibility).

Further features of twentieth century Argentine accounting literature were:

(1) The importance of European publications (mainly from Spain) available in Argentine libraries (25%) compared to those from North American editions (1%) during the first half of the century (probably due to the language barrier).

(2) An enormous increase in accounting literature (over 650 percent) available at Argentine libraries (in the language of origin as well as Spanish translations) during the second half of the twentieth century. This was mainly due to the growing influence of Anglophone accounting texts and research (particularly on accounting principles and standards as well as the need for inflation adjustments).

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