

## THE COMMISSION OF ACCOUNTING HISTORY OF AECA

### 1. Foundation

Because of several contacts previously held, towards the end of 1991 a working lunch took place at the Autonomous University of Madrid where the seeds of the future Comisión de Historia de la Contabilidad de AECA, that is, Commission of Accounting History of AECA were sown. As everybody knows, AECA stands for the Spanish Association for Accounting and Management. Jorge Tua, who at that time was Vice-rector of said University, convened this lunch. Beside the host attended the lunch Enrique Fernández Peña, José María González Ferrando, Esteban Hernández Esteve, Francisco Ibisate García and Fernando Martín Lamouroux. In the course of the lunch, Enrique Fernández Peña, in his capacity as member of the Board of Directors of AECA, exposed his desire to make a proposal to create within the Association a Commission of Accounting History. He thought that this discipline, not very well known, had most interest. In this way, it would become institutionalized and its study and research enhanced. To this effect, he was interested to know the opinion that the attendees had of his idea and whether they would support it if the case would arrive. Francisco Ibisate García, who at that time was President of the Ilustre Colegio Oficial de Titulados Mercantiles y Empresariales de Madrid (Public Association of Graduates in Business and Commerce of Madrid), offered not only his approval and support but also the patronage of the Ilustre Colegio for the planned Commission. In view of the favourable reception got by his initiative, Enrique Fernández Peña confirmed his intention to propose the creation of the Commission. He added that if the AECA's Board of Directors approved it, he has also the intention to propose Esteban Hernández Esteve as president of the Commission, taking into account the work that he had been making in the field of accounting history since 1981. The attendees also carried this initiative by general consent.

Once obtained this backing, Enrique Fernández Peña submitted his proposal at the meeting of 26 February 1992. The Board of Directors of AECA approved the proposal in all its terms and in this way, they constituted the Comisión de Historia de la Contabilidad de AECA with the patronage of the Ilustre Colegio Oficial de Titulados Mercantiles y Empresariales de Madrid. At the same time, they appointed Esteban Hernández Esteve as president of the Commission. Given the Commission's nature, the Comisión de Historia de la Contabilidad has not among its commitments the issue of documents of normative or guiding character with respect to accounting or management activities as the other Commissions of AECA. This does not mean, of course, that it does not promote the publication of quality works related to accounting history matters, as we shall see at once.

### 2. Purposes

The main purposes formally assigned to the Commission of Accounting History are following:

1. To encourage and spread the interest in Accounting History, as well as collaterally in Business and Management History in general, promoting the study and research into

these matters, with especial reference to those dealing with Spanish, Portuguese and Latin American items.

2. To spread news regarding Accounting History and accounting historians, as well as to serve as a means of contact, coordination and relation among them, facilitating their task through guidance, assessment and instrumental help.
3. To promote the publication and to publish directly or in collaboration with other institutions quality studies and investigations on accounting or business history carried out by its members or other people. In this aspect, reprinting and translating old works of great scientific value to put them at the disposal of Spanish researchers receive especial appreciation.
4. To contribute, together with the institutions directly involved, to raise the consciousness of companies, institutions, professionals and public opinion in general with regard to the importance to preserve and duly keep account books, business documents and commercial archives. In this way, one will keep the sources of accounting and business history referred as well to the past times as to the future history of the present times.

### 3. Activities

According to these purposes, the Commission of Accounting History performs since its foundation a set of activities, of which the most outstanding are following.

#### 3.1. Workshops on Accounting History

One of the most remarkable activities of the Commission is the organization of the Encuentros de Trabajo de Historia de la Contabilidad, that is, Workshops on Accounting History. The Workshops on Accounting History began at the Student Residence “La Cristalera” that the Autonomous University of Madrid has in Miraflores de la Sierra. In this atmosphere as friendly as academic, from 24 to 26 September 1992 was held the *I Encuentro de Trabajo de Historia de la Contabilidad*, under the motto “On the elaboration of an Accounting History in Spain”. Jorge Tua, who at that time was Vice-rector of said University, assumed personally the role of host. Aside the Autonomous University of Madrid, also took active part in the organization of the Workshop the Asociación Española de Contabilidad y Administración de Empresas (AECA), represented by Leandro Cañibano, first Vice-president of the Association. The Ilustre Colegio Central de Titulados Mercantiles y Empresariales, represented by its President, Francisco Ibisate García, and the Instituto de Contabilidad y Auditoría (Public Institute of Accounting and Auditing -an organization dependent of the Treasury), represented by its President, Ricardo Bolufer, also participated in the organization. The main purpose of the Workshop, held at this high level, was to lay the foundations of a possible elaboration of Spanish accounting history, with the shaping of its main lines and the enunciation of the specific problems which could be stated beforehand in its different areas.

On the other hand, a principal reason of the event was the public and formal launching of the Commission of Accounting History, created on 26 February 1992, as we have already seen.

This *I Encuentro* is worth remembering by several reasons, among them following:

- a) Public launching of the Commission of Accounting History before an audience mainly composed of university professors.
- b) The elaboration of a Spanish Accounting History was proposed.
- c) The introduction of figures so prestigious in the international accounting history field as Basil S. Yamey, Pierre Jouanique and David S. Forrester for the first time in Spain. In Spain, people knew them only by name.
- d) The presence and collaboration of prominent personalities in related disciplines who wanted to assert their interest in accounting history, such as Felipe Ruiz Martín and Antonio Miguel-Bernal, belonging to the area of economic history, and Rafael Conde y Delgado de Molina, from the same area and the one of archivist.
- e) The interest awoken in the academic circles and the fruits earned in vocations for the research in accounting history.

The *II Encuentro de Trabajo de la Historia de la Contabilidad*, under the motto: “Two ways to understand Accounting History”, was held from 24 to 26 September 1998 at the Hall of Residence Maese Rodrigo de Mairena del Aljarafe (Sevilla). The Commission of Accounting History of AECA and the Research Group: Information, Environment and Organizational Change organized it. The organization counted on the collaboration and support of the Department of Accounting and Finance of the Sevilla University and the Department of Economics and Business of the University of Pablo de Olavide of Sevilla.

The central subject of the workshop referred to the highly topical debate at those times between the supporters of the “new accounting history”, on the one side, and those in favour of the traditional accounting history, on the other side. The two approaches were dealt with in the inaugural speeches. Mahmoud Ezzamel, professor at the Manchester University at that time, was the defender of the “new accounting history” and Carlo Antinori, emeritus professor of the Parma University represented the traditional approach. The expositions of both speakers and the discussion about them brought to the conclusion that there were no substantial differences between the two approaches. In the attendees’ opinion the postulates of the “new accounting history”, that were already devoid of its extreme positions, had come to complement and enrich the traditional accounting history views.

The *III Encuentro de Trabajo de Historia de la Contabilidad*, under the motto “*Orare et Rationem Reddere: Accounting History in the Millennium of the Benedictine Monastery of Santo Domingo de Silos*”, was held in Santo Domingo de Silos from 28 to 30 June 2001. By means of this workshop, the Commission of Accounting History wanted to join the commemoration events held on occasion of the millennium of the birth of Santo Domingo de Silos and of the Abbey named after him. The Silos Abbey, the University of Burgos, the Commission and the Autonomous University of Madrid organized jointly the event.

The Abbot of the monastery, Dom Clemente Serna, chaired the opening ceremony. The Vice-rector of the University of Burgos, D. José Manuel Villanueva, accompanied him. Yannick Lemarchand, professor of the University of Nantes, gave the inaugural lecture and Marcell Schweitzer, professor of the University of Tübingen, pronounced the closing one.

The *IV Encuentro de Trabajo de Historia de la Contabilidad* had as motto: “Bank Accounting History” and was held from 2 to 4 December 2003 at the Cultural Centre of the University Pablo de Olavide in Carmona. Francisco de Paula Hidalgo Rosendo managed the

Centre, placed in the Casa Palacio Puerta de Córdoba. The University Pablo de Olavide and the Commission of Accounting History organized together *IV Encuentro*. The Rector of the University Pablo de Olavide, of Seville, Agustín Madrid Parra, chaired the inaugural session, accompanied by the Town councillor, José Manuel Piñero Fernández. The ceremony took place in the Salón de Presos, main hall of the Alcázar de la Puerta de Sevilla (Fortress of Sevilla's Wall Gate), built by the Carthaginian in the 3rd century BC.

Professor Luigi De Rosa pronounced the first opening speech. Professor De Rosa was one of the most prominent Italian economic historians and was specialized in banking items of the period from the end of the Middle Ages up until the French Revolution. Antonio-Miguel Bernal, professor on economic history at the University of Sevilla, gave the second inaugural lecture.

The *V Encuentro de Trabajo de Historia de la Contabilidad*, under the motto "Cervantes and the Royal Treasury" took place in Toledo from 20 to 22 April 2005. The Commission of Accounting History and the Accounting Area of the Toledo Faculty of Juridical and Social Sciences of the University of Castilla-La Mancha (UCLM) organized it jointly. It was held in the frame of the commemoration events disposed on the 4th Centenary of Don Quixote's publication. The well-know Italian accounting historians Carlo Antinori y Giuseppe Galassi attended the workshop, as well as the distinguished economic historians Miguel Ángel Ladero Quesada and Tomás García-Cuenca Ariati. The archivist of the Toledo City Council, Mariano García Ruipérez, also attended the meeting. We have already commented the multidisciplinary concern that the Commission of Accounting History always shows. It thinks that the presence of specialists in different related disciplines contributes to the enrichment of its workshops.

This is indeed one of the features that the Commission of Accounting History has intended to keep in all editions of its workshops. These features are:

1. Participation of prestigious researchers, among them always some foreigner or foreigners.
2. Providing plentiful time after the expositions for discussion.
3. Concern in order to get a multidisciplinary audience. This audience should be composed especially of economic historians and archivists, apart from accounting historians and researchers into accounting matters in general.
4. Implementation of cultural and ludic elements after the end of the daily sessions at the end of the sessions as spaces of recreation and fraternization.

The presence of main world personalities was especially significant during the first years when Spain was introducing itself into the accounting history field and researchers only knew the foreign figures by name. On the other hand, the debates have always constituted one of the most enriching and attractive elements of the workshops.

The Commission of Accounting History has used furthermore the convening of the Workshops on Accounting History in order to attract researchers' attention to subjects worth studying and developing. In this way, the first workshop put on the floor the convenience of elaborating a Spanish accounting history in general. The second one intended to cast light before the Spanish researchers on the two main theoretical approaches existing at that time, so

that the researchers were well oriented to undertake the proposed task. The third workshop wanted to draw the researchers' attention to monastic and ecclesiastical accounting profiting from the circumstance of Santo Domingo de Silos' Millennium. This sort of accounting is especially important in Spain because of the great significance of the Catholic Church in Spanish History and of the abundant material existing in the relevant archives. The fourth workshop warned about the importance of bank accounting history, a subject that up to now has not received the attention that it deserves. Finally, the fifth one was in line with the 4th Centenary of Don Quixote's publication. Taking advantage of the fact that Cervantes had acted as collector of the Royal Treasury, it wanted to give a reveille with regard to the interest that public sector accounting history has in Spain. Researchers have also scarcely explored this accounting in spite of the enormous quantity of account books kept in the archives.

On following page we offer a table summarizing the papers presented at the five Workshops on Accounting History held up to now. We have grouped the papers according to the main subjects dealt, as well as to the workshop's year. This table has practically no value to follow the course of the research into the discipline in Spain. Spanish researchers present their papers in a lot of other forums or send them directly to national or foreign journals for publication. In any case, the table provides information of some curious circumstances, which at some extent can be representative. For instance, at the first workshops there were relatively abundant papers of general nature on conceptual and methodological items, evolution of accounting history research, etc. At the two last workshops these subjects had practically disappeared. On the other hand, at the three last workshops the researches into monastic and church accounting have shown a notable and constant level. On the contrary, at the first two they hardly appeared. It seems that this area is one of those that offer a best future, together with public sector and business accounting. That is true especially with regard to the 18th century onwards. We do not be misled by the papers presented at the last workshop. It was held within the framework of Don Quixote's commemoration events. This circumstance attracted a relatively high proportion of papers dealing with a variety of subjects regarding the 16th and 17th centuries. With the necessary care due to the small number of the considered papers, one may discern the rise of some interest in the history of accounting and financial disclosure. Finally, we must say that thanks to the *III Encuentro*, monastic and ecclesiastical accounting history received in Spain a major boost. On the contrary, it does not seem, at least up to now, that the *IV Encuentro* has had a similar effect with regard to the history of bank accounting.

A wider and more detailed information of the Workshops on Accounting History, with the complete lists of presented papers is to be found in the report "Los Encuentros de Trabajo de Historia de la Contabilidad y el desarrollo de la investigación histórico-contable en España (*AECA's Workshops on Accounting History and the development of accounting history research in Spain*)". It was published in *De Computis*, issue no 2, June 2005, pp. 199-218.

Besides the mentioned Workshops on Accounting History, the Commission of Accounting History organized on 21 April 1995 in the University of Alcalá a Commemorative Conference to celebrate the 5<sup>th</sup> Centenary of Luca Pacioli's *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*. As everybody knows, this work contains his famous treatise "De Computis et Scripturis". At the said Conference AECA presented the volume containing the first translation of this treatise made in Spain. The

printing of this volume was just finished on 20 November 1994, the day on which five hundred years before ended the printing of Luca Pacioli's *Summa*. Esteban Hernández Esteve accomplished the translation into Spanish, the edition with notes and the introductory study on the life and work of Pacioli. Pierre Jouanique, the distinguished French accounting historian, as well as Esteban Hernández Esteve, Rafael Donoso Anes, Enrique Fernández Peña, José María González Ferrando and Jorge Tua participated in the Conference. All of them pronounced interesting speeches on accounting history. At the same time, in the course of the Conference the audience paid homage to Carlos Cubillo Valverde, who devoted all his life to favour the studies and researches into accounting matters.

<b>Subjects</b>	<b>1992</b>	<b>1998</b>	<b>2001</b>	<b>2003</b>	<b>2005</b>	<b>Total</b>
General items (evolution, sources, epistemology, etc.)	5	3	5	-	1	14
Public sector accounting in general	-	-	1	1	1	3
State accounting in Spain	-	1	1	1	4	7
Public accounting regarding the Indies	1	-	-	-	1	2
Municipal accounting	-	3	-	2	1	6
Accounting of public sector companies	1	2	-	-	-	3
Accounting of non-profit-making entities	1	1	1	1	1	5
Ecclesiastical accounting	-	1	4	1	3	9
Monastic accounting	-	1	1	3	2	7
Private banks accounting	1	2	2	10	-	15
Public banks accounting in general	-	-	-	-	1	1
Municipal banks accounting	1	-	1	-	-	2
Business accounting	-	2	4	4	1	11
Management accounting	-	-	1	1	-	2
Disclosure of financial issues	-	-	1	1	2	4
Other subjects or mixing subjects	2	4	-	2	7	15
<b>Totals</b>	<b>12</b>	<b>20</b>	<b>22</b>	<b>27</b>	<b>25</b>	<b>106</b>
<b>Times studied</b>						
Various times or without defined time	5	3	5	5	2	20
Middle Ages and end 15th century	2	1	2	1	1	7
16th to 18th centuries	4	13	8	11	18	44
19th to 21st centuries	1	3	7	10	4	25
<b>Totals</b>	<b>12</b>	<b>20</b>	<b>22</b>	<b>27</b>	<b>25</b>	<b>106</b>

The Commission of Accounting History has also participated in the organization of other meetings and conferences cooperating with the convening entities. Likewise it participates actively in the organization of the concurrent sessions on accounting history within the Congresses and meetings of AECA.

### 3.2. Enrique Fernández Peña Award

Enrique Fernández Peña History of Accounting Award is one of the most notable contributions of the Commission of Accounting History of AECA to the Iberian accounting historian's world. It encourages the investigation and rewards the best works. It was instituted in 1996 with following purposes and features and enjoys great prestige:

1. 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 (Public Association of Graduates in Business and Commerce) founded the Enrique Fernández Peña History of Accounting Award to honour the memory of a beloved professor, outstanding professional, founding member of AECA, and author of the initiative to found the Accounting History Commission.
2. The award goes every year to the author of the work 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.
3. The winner receives a commemorative sculpture. No cash award is assigned, since the foremost purpose is to provide public recognition of research results.
4. 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.

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 endeavours. Without them these endeavours 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 endeavour, 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.



Up to now ten Enrique Fernández Peña Awards have been granted to following winners:

1996: **Alberto Donoso Anes**, Associate 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)*, Sevilla, Universidad de Sevilla, 1996.

1998: **Salvador Carmona**, Tenured Professor, Universidad Carlos III de Madrid, **José Céspedes**, Associate Professor, Universidad de Almería, and **Donato Gómez**, Associate 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: Catalan.

2000: **Mercedes Calvo Cruz**, Associate 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**, Associate Professor of Accounting and Finance, Universitat de Valencia, 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**, Associate Professor of Accounting and Finance, Universidad de Sevilla, 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**, Associate Professor of Accounting and Finance, Universidad de Castilla-La Mancha, 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.
- 2005: **Juan Lanero Fernández**, Associate Professor at the Universidad de León, for his work: *El esplendor de la teneduría de libros: La partida doble en los tratados contables ingleses de la dinastía Tudor (1543-1558)*, doctoral dissertation, Dr. José Miguel Fernández Fernández, advisor, presented at Universidad de León.

Further information of this subject is to be found in the Report “The Enrique Fernández Peña History of Accounting Award 2004”, in *De Computis*, issue no 1, December 2004, pp. 155-165.

### 3.3. Books and CDs Publication

The Commission of Accounting History of AECA has published several books. Some of them collect papers presented to one of the held congresses or meetings. The majority and most important part of them, however, consists of the photographic reproduction of old Spanish books on accounting and accounting history completely sold out and difficult to consult. The edition of these books is always entrusted to specialists who write an introductory study on the life and work of the author. Among the published volume stands out the Spanish translation of *Tractatus XI particularis de computis et scripturis* by Luca Pacioli. The treatise is included in his *Summa de Arithmetica, Geometria, Proportioni & Proportionalita*. Esteban Hernández Esteve accomplished the edition and translation that are accompanied by the photographic reproduction of the treatise.

A list of all the published books follows:

*Quinto Centenario de la Obra de Luca Pacioli "De las Cuentas y las Escrituras" 1494-1994. Ponencias e intervenciones leídas en la Jornada Conmemorativa del Quinto Centenario de la Obra de Luca Pacioli "Las Cuentas y las Escrituras", celebrada en la Universidad de Alcalá de Henares el 21 de abril de 1994*, Estudios de Historia de la Contabilidad no 1, Madrid, 1995

*En Torno a la Elaboración de una Historia de la Contabilidad en España*. Estudios de Historia de la Contabilidad nº 2, Madrid, 1996, 398 págs. (It collects the papers presented at the Workshop held 24-26 September 1992 at the Student Residence "La Cristalera", of the Autonomous University of Madrid).

Luca Pacioli: *De las Cuentas y las Escrituras. Título Noveno, Tratado XI, de su Summa de Arithmetica, Geometria, Proportioni et Proportionalita, Venecia, 1494. Estudio introductorio, edición y traducción por Esteban Hernández Esteve, con una reproducción fotográfica del original*, Madrid, AECA, 1994

José María Cañizares Zurdo: *Ensayo Histórico sobre Contabilidad. Reproducción fotográfica de la versión original, publicada en Málaga en 1933, con un estudio introductorio redactado por Daniel Carrasco Díaz y Francisco González Gomila*. Estudios de Historia de la Contabilidad nº 3, Madrid, 1996, pp. 252.

Sebastián de Jócana y Madaria: *Disertación Crítica y Apologética del Arte de llevar Cuenta y Razón. Reproducción fotográfica de la versión original, publicada en Madrid en 1793, con un estudio introductorio redactado por Rafael Donoso Anes y Alberto Donoso Anes*. Estudios de Historia de la Contabilidad nº 4, Madrid, 1998, LXIX + 96 pp.

*Programme Abstracts "8th Congress of Accounting Historians"*, Madrid, 2000, 127 pp.

*Accounting and History. A selection of papers presented at the 8th World Congress of Accounting Historians, Madrid, Spain, 19-21 July 2000*, Madrid, 2000, 384 pp.

Karl Meter Kheil: *Historia de la Contabilidad. Versión al castellano de la obra alemana de ... por Fernando López y López. Reproducción fotográfica de la versión original publicada en Alicante en 1902, con estudio introductorio realizado por José M<sup>a</sup> González Ferrando*. Estudios de Historia de la Contabilidad nº 5, Madrid, 2004, pp. CLXXXIII + 183.

The Commission of Accounting History of AECA has also published one CD-Rom collecting the speeches and papers presented at the *IV Encuentro de Trabajo de Historia de la Contabilidad*:

Fernando Gutiérrez Hidalgo y Esteban Hernández Esteve (coordinadores): *Historia de la Contabilidad Bancaria. IV Encuentro de Trabajo de Historia de la Contabilidad, Carmona, 2-4 de diciembre de 2003*, Madrid, 2003.

### 3.4. *De Computis. Revista Española de Historia de la Contabilidad* (Spanish Journal of Accounting History)

The Commission of Accounting History of AECA also publishes periodically an electronic journal, *De Computis. Revista Española de Historia de la Contabilidad* (*Spanish Journal of Accounting History*), [www.decomputis.org](http://www.decomputis.org) whose title refers, obviously, to the *Tractatus XI* of Luca Pacioli's *Summa*. The journal is completely free and appears twice a year, in June and December. In the section "Presentation and call for papers" are explained the "Purpose and features" of the journal as well as its "Editorial philosophy". For this reason here we shall limit ourselves to provide some data on the reception found by the first three issues of the journal, whose first issue appeared in December 2004.

On 20 June 2006, the journal had received a total of 6,665 visits. The visitors came from 35 countries, that we list hereafter by order of visits number: Spain, Colombia, Italy, Portugal, Argentina, Peru, Mexico, France, Brazil, Uruguay, Turkey, Germany, Chile, Poland, Venezuela, Russia, The Netherlands, Dominican Republic, Guatemala, Cuba, Sweden, Canada, Morocco, Australia, Belgium, Japan, Ukraine, Switzerland, Viet Nam, Singapore, Romania, Paraguay, United States, Israel and the United Kingdom. Logically, the largest number of visits comes from Spanish readers, 52%, as well as from readers belonging to other Spanish-speaking countries, 25%. It remains, however, 23% of visits coming from other countries. These data are encouraging taking into account that the journal is still very young. Anyway they correspond to the international vocation that inspires the journal, as it is shown by the different languages in which the papers are published.

From the 17 papers published in the first three issues, more the 5 ones published in this fourth issue, 22 in total, 11 are written in Spanish and another 11 in other languages, namely, 5 in English, 4 in Italian, 1 in French and 1 in German. The latter was accompanied by its corresponding translation in English. Some of the writings of other sections count also with the corresponding English translation.

#### 4. Commission's members

The Commission has 96 members. The great majority of them are professors at the different Spanish universities. Above all they belong to the Department of Accounting and Finance, although some pertain to the Department of Economic History. In the following pages a list of these members ordered by alphabetical order of surnames is offered:

ALVAREZ-DARDET ESPEJO

ALVAREZ LOPEZ, José María

ARNAIZ DEL RIO, Josefa

BAÑOS SANCHEZ-MATAMOROS, Juan

BENITO MUNDET, Helena

BERNAL, Antonio Miguel

BERNAL, Mercedes

BERNAL, Mercedes  
CALVO CRUZ, Mercedes  
CAMPOS LUCENA, M<sup>a</sup> Soledad  
CAPELO BERNAL, María Dolores  
CARAZO FERNANDEZ, Juan Carlos  
CARMONA MORENO, Salvador  
CARRASCO DIAZ, Daniel  
CARRASCO FENECH, Francisco  
CARRASCO PEREZ, Juan  
CARUANA DE LAS CAGIGAS, Leonardo  
CASADO ALONSO, Hilario  
CUADRADO EBRERO, Amparo  
DONOSO ANES, Alberto  
DONOSO ANES, José Antonio  
ELECHIGUERRA ARRIZABALAGA,  
Crisanta  
ENVID MIÑANA, Antonio  
FELIU MONFORT, Gaspar  
FERNADEZ AGUADO, Javier  
FERNANDEZ CARRION, Rodrigo  
FIDALGO CERVIÑO, Esther  
FUENTES RUIZ, Pilar  
GARATE OJANGUREN, María Montserrat  
GARCIA DIEZ, Julita  
GARCIA LOPEZ, José Ramón  
GOMEZ DIAZ, Donato  
GONZALEZ FERRANDO, José María  
GONZALO, José Antonio  
GRANDE VILLAZAN, Jerónimo  
GUIMERA RAVINA, Agustín  
GUTIERREZ HIDALGO, Fernando  
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HERNANDEZ ESTEVE, Esteban  
HERNANDEZ HERNANDEZ, Bernat  
HERNANDO TORDESILLAS, Edmundo  
HERRANZ BASCONES, Raquel  
HUGUET JIMENEZ, Eduardo  
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JIMÉNEZ MONTAÑÉS, Ángela  
JURADO SANCHEZ, José  
LADERO QUESADA, Miguel Angel  
LANERO, Juan J.  
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LARRINAGA GONZALEZ, Carlos  
LOBATO FRANCO, Isabel  
LORCA FERNANDEZ, Pedro  
LUNA LUQUE, Francisco Javier  
LUXAN, Santiago de  
LLOBET PORTELLA, Josep María  
LLOPIS AGELAN, Enrique  
LLORET BADIA, Antoni  
MARTIN MARTIN, José Luis  
MARTIN MAYORAL, María Elena  
MARTINEZ GARCIA, Francisco Javier  
MARTINEZ RUIZ, José Ignacio  
MARTINEZ TAPIA, Ramón  
MAYORDOMO GARCIA-CHICOTE,  
Francisco  
MOLERO LOPEZ, Juan José  
MUÑOZ ORCERA, Rafael  
NIÑO AMO, María Martina  
NUÑEZ, Gregorio  
NUÑEZ TORRADO, Miriam  
PASSOLA, Josep M.

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PEDROSA ALBERTO, Fernanda Cristina  
PEINO JANEIRO, Victor  
PEÑA GUTIERREZ, Alberto de la  
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PEYRO VILAPLANA, Encarna  
PRIETO MORENO, María Begoña  
PUELL DE LA VILLA, Jesús  
QUESADA SÁNCHEZ, Francisco Javier  
RAMOS CERVERO, Rafael  
RAMOS SANCHEZ, Sofía  
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ROMERO FUNEZ, Domi  
ROMERO MARTÍNEZ, Mariano  
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RUIZ BLANCO, Silvia  
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TORTELLA, Gabriel  
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TUA PEREDA, Jorge  
VAZQUEZ DE PRADA, Valentín  
VELARDE REVILLA, Pedro María  
VILLUENGA DE GRACIA, Susana  
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