
MESSAGE FROM THE EDITORS

As the readers of this journal will notice, the present issue incorporates some novelties that deserve explanation. First of all, a new *Book Section* has been created in which the full text of works related to accounting history will be offered. This may surprise the reader, as it transcends the regular function of a journal, be it because of the larger volume of books, be it because of the narrower limits of a scholarly journal. Is this not a contradiction? Are not books and journals different literary forms? Does not each of them have its peculiar structure, size and features determining its nature? What is the justification for incorporating a 'larger' work into a 'smaller' one? Obviously, all these are pertinent and sound considerations. Yet, modern technologies allow, even invite to transcend moulds and patterns of the past.

To the benefit of our readers, the editors of this journal are trying to take advantage of all possibilities offered by the 'electronic' nature of the journal. Among them are the comparatively lower fixed costs of publication and maintenance due to the absence of the traditional printing process that requires plates and paper. This has been reflected from the very beginning in *De Computis*. Its papers were sometimes more extensive than usual and accompanied by rich quotations in the best traditional, classical style. The editors hope all of this has resulted in a better and more complete exposition of the research efforts and a return to the times when the criteria of economy and conciseness were less critical than nowadays. Why not use these advantages for publishing books as part of the journal? Another aspect of on-line publishing has been the greater ease of publishing illustrations, charts, graphics, etc., in full colour or in black and white.

For these reasons, we accepted without hesitation to incorporate a new *Book Section*, when an author offered us an entire book to publish in our journal. This, all the more, as we are convinced that the publication and free availability of the revision and extension of this book would serve the international community of accounting historians. However, in future, as in the present case, the publication of books (or excerpts of them) in our journal will be reserved for special cases, depending on the merit of the text.

Another innovation is the incorporation of a section on *Eminent Personalities of Accounting History*. It aims at paying tribute to the researchers whose works enriched our discipline.

Apart from this, we have now, for the first time, employed a PowerPoint presentation and transformed it into PDF. The latter was used in the section "News on Historical Archives" that contains information on the Naval Archive of Cartagena (Spain).