
PRESENTACIÓN / PRESENTATION

De Computis presents its Volume 19, Issue 2 (December 2022), including four doctrinal papers by authors from Russia (1), Portugal (1) and Spain (2); and written in English (1), Portuguese (1) and Spanish (2). Besides, in this Issue the book "*Premier Symposium International des Historiens de la comptabilité, Bruxelles 9-12 October 1970, in memoriam Ernest Stevelinck 1909-2001*" by Yannick **Lemarchand** (*University of Nantes*) has also been published; two news from archives, one by Jesús D. **López-Manjón** (*Universidad Pablo de Olavide de Sevilla*); and the other by Derek **Stone** (*London Business School*); and, finally, the obituary of Lúcia Lima (*Universidade do Minho*), written by her university colleague and friend Tânia de **Menezes Montenegro**.

The authors of the Issue have been Beatriz **Santos-Cabalgante** and Leandro **Cañibano** (*Universidad Autónoma de Madrid*); Domingos **da Silva Duarte** and Lúcia **Lima Rodrigues** (*Universidade do Minho*); Dina A. **Lvova** (*Saint Petersburg State University*); and Francisco Mayordomo **García-Chicote** (*Universidad de Valencia*). We thank all of them for having trusted *De Computis* to disseminate their papers. Of course, we also thank the referees for their altruistic and constructive work to review and improve the published articles. The referees of the papers of this issue have been (in alphabetical order of their last names):

- Helena Isabel **Barroso Saraiva** (*Instituto Politécnico da Guarda*).
- Manuel **Benavente** (*APOTEC*).
- Helena **Benito** (*Universitat de Girona*).
- Ana Rita **Faria** (*Universidade do Algarve*).
- Luis **Fernández** (*Universidad de Almería*).
- Marina **Gurskaya** (*Kuban State University*).
- José Antonio **Llibrer** (*Universidad de Valencia*).
- Maria da Conceição **Marques** (*Universidade de Évora*).
- Rafael **Moreno** (*Banco de España*).
- Vyacheslav **Sokolov** (*Saint Petersburg State University*).

As a novelty, we must say that from this issue the papers will be published as they are accepted in the "*In Press*" mode. We must also inform that the journal, according to the *Dialnet Index of Journals (IDR)*, is in **Quartile 1** in the field "*General and Specialized History*", and in **Quartile 2** in the field "*Economy*" (<https://dialnet.unirioja.es/metricas/idr/revistas/6205>). With these indicators we hope that the journal will be more visible, and that in the future it will be included in the *Scopus* index. The journal at present has 1,692 citations and an **H-Google Scholar 19 index** (<https://scholar.google.es/citations?hl=es&user=u7HenA4AAAAJ>). The published articles are listed below:

1. Beatriz **Santos-Cabalgante** and Leandro **Cañibano** (*Universidad Autónoma de Madrid*) have published their paper “*The Military Interventionism in the Narrative Reporting: The Foundry Workshop ‘Gabilondo’ (Valladolid, 1927-1959)*”. The authors show how in the mid-nineteenth century, Valladolid, given its strategic location, had an important development of its metallurgical industry. This led to the creation, in 1860, of the company, object of their study, *Talleres de Fundición Gabilondo*. During the Spanish Civil War these company were intervened by the military for the manufacture of weapons. The authors analyze the company's narratives from the theory of 'Attribution Bias'. Their study shows that, during the period 1936-39, the positive attributions that would be expected from the managers were transferred to the 'Glorious Army' and the 'Caudillo Franco'. The authors conclude that, in certain contexts, the narratives served to attribute positive results to external factors, and thus legitimize certain ideologies.
2. Domingos **da Silva Duarte** and Lúcia **Lima Rodrigues** (*Universidade do Minho*) have published their paper “*Multi centennial Accounting Processes (1581-1762) In the Irmandade De Santa Cruz, Braga (Portugal): What Are Their Characteristics?*”. The authors show how the historical archives of religious organizations are important primary sources for the Accounting History, being *La Irmandade de Santa Cruz de Braga*, one of those organizations. In the paper its statutes are analyzed to understand the accounting processes in the period 1581-1762. The authors, following a qualitative methodology, disclose the information produced, its users, administrative positions, and the profile of the brothers chosen for them.
3. Dina A. **Lvova** (*Saint Petersburg State University*) presents her paper “*Mercantilism and Cameralism in the Reforms of Peter the Great Through the Lens of Naval Finance and Accounting (1681-1725)*”. The author shows how in the 18th century the doctrine of mercantilism-cameralism penetrated Russia and became one of the bases of state accounting that was implemented in the first Russian accounting law: The Admiralty Regulations (1722). This Regulation is an evidence of the first experience of the adoption of Western economic ideology and accounting style in Russia. In addition, it brought to Russian Accounting an understanding of the importance of accounting procedures, budgeting, and state control.
4. The last contribution of this issue is that by Francisco **Mayordomo García-Chicote** (*Universidad de Valencia*). This author presents the paper “*The Primitive Taula de Canvis in Valencia (1408-1416). Background, Regulations, Closure and Accounts*”. The author shows that *La Taula de Canvis* in Valencia was founded at the beginning of the 15th century because of the banking crisis of the previous century. Its ordinances were inspired by the rules that regulated the activity of private banking in the 13th and 14th centuries. Such regulations made it compulsory to keep an account book that had probative value and that conferred security on the capital deposited in its establishments. The Ordinances of the *Taula de Canvis* contemplated the application of the single entry in its two books (for public entities, and for individuals), they also regulated the rendering and review of accounts at the end of the financial year, as well as the definition of its administrator. However, this *Taula* was closed eight years after its opening due to being in a difficult financial situation because of its poor management.

In this issue also it has been published the book by Yannick **Lemarchand** (*Universidad de Nantes*), *Premier Symposium International des Historiens de la comptabilité, First World Congress of Accounting Historians, Brussels 9-12 October 1970, In memoriam Ernest Stevelinck 1909-2001*. The book begins with a preface in which the author remembers the long gestation period of the first Accounting History Congress, and then shows its development and repercussions. In addition, it includes a biography of Ernest Stevelinck and presents the Accounting History Collection of the *Universidad de Nantes*. Then, each paper is shown in its original language, preceded by an introduction to its author. For the writing of the preface the author has used the documents contained in the Ernest Sweelinck's archives.

For his side, Jesús D. **López-Manjón** (*Universidad Pablo de Olavide de Sevilla*) unveils the Collection of “*Papeles del Mayordomazgo*” of Seville that are kept in the *Municipal Historical Archive* of the city. Derek **Stone** (*London Business School*), based on his article published in this journal in 2021, explains how and why Pacioli probably used his mathematical skills to develop the Venetian method of accounting. In addition, Stone points out how this interpretation of Pacioli's treatise provides accounting students with a more logical understanding of accounting. Finally, Tânia de **Menezes Montenegro** (*Universidade do Minho*) has written the obituary of her college and friend Lúcia Lima. It should be noted that Lúcia, at the time of her death, had a paper under review in our journal that has finally been published. Rest in peace.

Seville, December 22, 2022
De Computis Editorial Team.