
NOTICIAS DE ARCHIVOS / ARCHIVE NEWS

NEWS ABOUT THE**VIII MEETING ON HISTORY OF ACCOUNTING****Coimbra, Portugal, November 26, 2022**

With the pandemic under control, on 26 November 2022, the long-desired and long-awaited VIII MEETING ON THE HISTORY OF ACCOUNTING took place at Coimbra, organized by the CEHC-Centro de Estudos de História from APOTEC-Associação Portuguesa de Técnicos de Contabilidade, as part of the celebrations of its 45th anniversary. The History of Accounting is, in associative terms, a banner of APOTEC, which is also internationally recognized for this aspect of research and promotion of accounting knowledge of the past.

The event was totally hybrid (that is, face-to-face and online, bidirectional, both in the sessions in the Auditorium and in the rooms where the 7 Parallel Sessions took place, both for communicators and for simple participants) and began in the magnificent Marques de Almeida Auditorium, from Coimbra Business School/ISCAC-Instituto Superior de Contabilidade e Administração de Coimbra, and in the presence of dozens of face-to-face participants, with the Opening Session, which was chaired by the current President of the School Prof. Alexandre Silva.

In his address, he began by welcoming everyone and recalled the 1st and 6th MEETINGS, also held there, taking the motto of the event “The relevance of history in understanding current accounting”, which he considered very pertinent and extended it to other fields. Being academically a mathematician, he recalled Luca Pacioli, who was also a mathematician, and remembered several episodes of his visit to Pacioli's hometown, Borgo Santo Sepolcro.

Then it was the turn of the President of APOTEC, Dr. Isabel Cipriano, who invoked the 45 years of APOTEC, in which the MEETING is inserted, and the many past works and remembered the absent and the deceased, ending with a quote from the late Prof. Rogerio Fernandes Ferreira. This was followed by the President of CEHC, Prof. Pires Caiado who, in addition to the thanks due, spoke of Accounting as a source of data for many and varied purposes, ending by wishing everyone good work. The Round Table then began under the title “History of Accounting, aggregation and dissemination”, which was moderated by Prof. Conceição Marques (President of the Scientific Committee and of CBS/ISCAC) who welcomed to her ISCAC and presented the participants. Prof. Begoña Prieto Moreno (Univ. Burgos), President of the Comisión de Estudio de Historia de la Contabilidad of the AECA, spoke online, however, presenting herself on the big screen with better clarity and definition than the face-to-face speakers. Illustrating with a power-point, he spoke about “Scientific production in the History of Accounting in Spain and Portugal”, starting by talking about the Enrique Fernández Peña Prize from the AECA and the database on the History of Accounting that has been built, its sources of information and their criteria,

presenting several related graphs. It highlighted the awarded works by Portuguese authors, the periods analysed, the types of accounting investigated, the number and gender of authors, whether Iberian or non-Iberian, the languages and methodologies used. Prof. Julieta Azevedo (ISCA Lisbon) developed the theme in relation to the usefulness of History for pedagogical purposes and conveyed the observation of the decrease that has been occurring in the existence of History in undergraduate and master's degrees in the area of Accounting. And when there are, they are usually optional chairs. Encouraged by the moderator, an interesting dialogue ensued between the Board and the audience, dealing with the monastic and municipal accounting of companies (it was remembered that APOTEC was the depository of the accounting books of “Viúva Macieira”, comprising about one century, and which handed them over to its own entity: “Torre do Tombo”). There was also talk about Schmalenbach and his Dynamic Balance and about double entry and algorithms, which now dominate computing.

After a coffee-break, attendance was spread over 7 Parallel Sessions, presented in 7 different rooms, all in a hybrid, bidirectional regime. Of the forty or so communications received, 37 were accepted, with the result that, in the end, 35 were presented. Due to communication difficulties, 2 of the online participants did not present themselves. In any case, 35 communications is a historic number, as it surpasses everything that has happened so far in the area and in Iberia. Given such a high number, in this news we only have space to list in annex the communications presented, however important and interesting a good part of them may be.

After a convivial lunch, people returned to the Auditorium for the Plenary Session, under the motto of the MEETING, that is, “The relevance of history in understanding current accounting”. It was masterfully moderated by Prof. Juan Lanero (Univ. León) (online) and the first speaker was Prof. Alan Sangster (Univ. Aberdeen), who spoke in Portuguese, and, with the support of a power-point, which contained magnificent illustrations of the theme, looked into the conditions for the emergence of double entry (an area in which he is a renowned world expert). In a synthesis that only those who know a lot can do, he spoke about the evolution until the 19th century, giving advice to researchers and focusing on the importance of context and technology in each era.

Prof. Leonor Fernandes Ferreira (Univ. Nova/Lisbon-Univ. Lusíada) followed, who spoke about the reasons for currently studying the History of Accounting, referring to 4 great Portuguese Masters (Lopes Amorim, Gonçalves da Silva, M. Noel Monteiro, Hernâni Carqueja) who raised Portugal to the international level in the last 50 years. He referred to the evolution of national, European and international legislation and tax influences.

Prof. Cecília Carmo (Univ. Aveiro) focused on how to teach the History of Accounting (HC) in the current context, with the existing restrictions and OCC-Ordem dos Contabilistas Certificados requirements. For Zeff (2018) it is necessary to put students in context, make them thinkers and not just doers. It concludes that it is important to introduce HC in Accounting teaching, problematizing it.

Prof. Emeritus of the Univ. de Nantes Yannick Lemarchand intervened online and spoke about the book that he was kind enough to offer and that was distributed to all the face-to-face participants of this MEETING, during the Reception, dedicated to the life and work of Ernest Stevelinck, a book that was edited to be presented at the WCAH 2020, scheduled for St. Petersburg and which did not take place and suggested its next realization. He spoke of Stevelinck

and the 1st World Congress held in 1970, in Brussels, with a magnificent exhibition, from which a well-known and widely publicized catalog was edited (still today a valuable aid to research). It was the fruit of Stevelinck's work and wisdom throughout of many years. The Univ. de Nantes is the custodian of the Stevelinck archive, comprising more than five hundred books, hundreds of magazines, as well as articles, abacuses, scales, storytelling, medals, files, etc. Prof. Lanero made some considerations and brilliantly drew the conclusions of this Session.

The “Report and Conclusions” followed, with Prof. Gutiérrez Hidalgo (Univ. Pablo de Olavide, Seville), who presented the magazine DE COMPUTIS, dedicated to the History of Accounting, of which he is the editor, presenting the characteristics of the articles, authors, languages, topics, etc., as well as the position in which his journal is found in the international rankings of the specialty. He invited listeners who wrote communications to publish in his magazine.

Of the Conclusions presented by the Chairman of the Executive Committee, we highlight the following:

- From the participation of renowned speakers, from the high number of presentations presented (it would have been an Iberian record), it can be concluded that there is a community of people interested in the History of Accounting and that history is relevant for understanding today;
- The profile of the authors ranges from the well-known and consecrated researcher and professor to the still student, driven by his professor;
- In addition to Portugal, there were communications from Brazil (13), Argentina, Cuba, United States, Ireland, Romania and Spain;
- The themes were the most varied and illustrate the evolution of the History of Accounting, which, far beyond the technical aspects, recognizes the cultural, sociological and political aspects, covering a wide range of perspectives and subjects;
- In temporal terms, communications ranged from Classical Antiquity to the future, with the digitization of historical accounting books and the algorithmization of accounting;
- Traveled the world, with greater emphasis on Portugal and Brazil;
- It went from monastic and municipal accounting to online business accounting, from doctrines to concrete cases; from continental European theories to Saxon pragmatism; from social issues to “railroads”; from corporate governance to Empire one;
- There is work to be done: many of the communications call for lines of research to be developed;
- Very usefully, the guest speakers shared their knowledge and experience for our future use;
- In final conclusion: Accounting and its History are alive and are recommended.

Finally, he thanked the APOTEC and ISCAC teams and, here and in particular, their IT staff, for their hard work to make this event a reality, to which the audience toasted both with rounds of applause. With the Board changed and with the presence of the respective sponsors, the APOTEC “Luiz Chaves de Almeida” Accounting Award, referring to 2021, was handed over to:

1st PRIZE: "A FIABILIDADE DO RELATO DO ESTADO PORTUGUÊS (2010 a 2019)" ("The Reliability of the Portuguese State Report (2010 to 2019)", by Carla Alexandra da Conceição Mendes Gomes, Paula Gomes dos Santos and Carla Martinho;

2nd PRIZE: "Fatores explicativos do grau de divulgação de informação sobre licenças de emissão e sobre os instrumentos derivados relacionados: estudo em empresas Portuguesas" ("Factors explaining the degree of disclosure of information on emission allowances and related derivative instruments: study in Portuguese companies"), by Ana Florindo, Kátia Lemos, Sónia Monteiro;

3rd PRIZE: "Proposta de um modelo de contabilidade de gestão para o Governo Local - Caso do Município de Arcos de Valdevez" ("Proposal for a management accounting model for Local Government - Case of the Municipality of Arcos de Valdevez"), by Eliana de Barros Freitas Fernandes and Agostinha Patrícia da Silva Gomes.

With the presence of the author, the editor and the assistant for communication at APOTEC, the President of the Board of APOTEC, Dr. Isabel Cipriano, having all intervened. The book presented was "O Erário Régio – As Contas e o Poder 1762-1833" ("The Royal Treasury – Accounts and Power 1762-1833") and its author was Counselor Doctor Manuel Benavente Rodrigues. It is a deep and well-founded investigation about the entity and the period, also revisiting Accounting since Antiquity and about Portugal since its "birth". It is based on his doctoral thesis and, given the presentations made, it was well received by all the audience. The author dedicates the book to the "great friend and master emeritus" Prof. Esteban Hernandez and "to the memory of Gustavo Tenreiro", his "Head of Accounting in his youth", as "they are the alpha and omega of this story".

Then it was time for the Closing Session, presided over by the President of CBS/ISCAC and with the honorable presence of Mr. Councilor of the Council of Coimbra. The President of the MEETING Executive Committee took the floor, who after congratulating on the way the event took place and thanking the guests, ISCAC, APOTEC, all the speakers and other participants, in person and online, recalled that we are in the City of Knowledge, Coimbra, which "has more charm when it's time to say goodbye" and to go more enchanted, he invited those present to go to the great hall on the lower floor for a sparkling wine of honor, accompanied by a cake and wrapped in a musical environment by the Tuna of the of this house. Finally and with the permission of the President of CBS/ISCAC Prof. Alexandre Silva and the Vice-President of APOTEC, Dr. Margarida Leal, declared the MEETING closed. And with a sweet taste, greetings, listening to music, buying the book presented and autographing it—the event ended beautifully, in Coimbra, with charm.

Carlos Ferraz

ANEXO/ATTACHMENT

Sessão/Sesión/ Session 1 (Moderador/ Moderator: Fátima Conde):

- “Bases históricas e permeio da Contabilidade Patrimonialista no Brasil entre os anos 50 e 80 e os seus efeitos doutrinários de maturidade científica” (“Bases históricas y permeación de la Contabilidad Patrimonialista en Brasil entre los años 50 y 80 y sus efectos doctrinarios de madurez científica” / “Historical bases and permeation of Patrimonial Accounting in Brazil between the 50s and 80s and its doctrinal effects of scientific maturity”), de/by Rodrigo António Chaves da Silva;
- “Os Tratados de Contabilidade no Portugal Oitocentista (1800-1882)” (“Tratados de Contabilidad en Portugal en el Siglo XIX (1800-1882)” / “Accounting Treaties in Portugal in the Nineteenth Century (1800-1882)”), de/by Fernando de Sousa e/y/and Maria de Fátima Conde;
- “Martim Noel Monteiro (1916-1980): o grande Professor português” (“Martim Noel Monteiro (1916-1980): el gran profesor portugués” / “Martim Noel Monteiro (1916-1980): the great Portuguese Professor”), de/by Rodrigo António Chaves da Silva;
- “Caminhando pela estrada imperial de Mangaratiba: evidências de atividades de auditoria contábil no Brasil em 1861” (“Caminando por el camino imperial de Mangaratiba: evidencia de actividades de auditoría contable en Brasil en 1861” / “Walking along the imperial road of Mangaratiba: evidence of accounting auditing activities in Brazil in 1861”), de/by Carla Milena Gonçalves Fernandes;
- “Algo de novo no Reino de Portugal: identificação e apresentação, inéditas, do método contabilístico adotado pela Real Fábrica das Sedas (1757)” (“Algo nuevo en el Reino de Portugal: identificación y presentación, inédita, del método contable adoptado por la Real Fábrica das Sedas (1757)” / “Something new in the Kingdom of Portugal: identification and presentation, unpublished, of the accounting method adopted by the Real Fábrica das Sedas (1757)”), de/by Cecília Duarte, Miguel Gonçalves e/y/and Cristina Góis.

Sessão/Sesión/ Session 2 (Moderador/ Moderator: José Joaquim Marques de Almeida):

- ““Retrato de uma Velha Senhora”: a Contabilidade em Portugal nos séculos XVIII e XIX (Ensino, Instituições, Legislação e Publicações)” (““Retrato de una Lady anciana”: Contabilidad en Portugal en los siglos XVIII y XIX (Educación, Instituciones, Legislación y Publicaciones)” / ““Portrait of an Old Lady”: Accounting in Portugal in the 18th and 19th centuries (Education, Institutions, Legislation and Publications)”), de/by Patrícia Almeida, Inês Carvalho, Miguel Gonçalves e/y/and Cristina Góis;
- “Algoritmização da Contabilidade: o passado, o presente e o futuro” (“Algoritmización de la Contabilidad: el pasado, el presente y el futuro” / “Algorithmization of Accounting: the past, the present and the future”), de/by José Joaquim Marques de Almeida;
- “Entre a Contabilidade e a História, “o suspeito do costume”: Luca Pacioli” (“Entre Contabilidad e Historia, “el sospechoso de siempre”: Luca Pacioli” / “Between Accounting and History, “the usual suspect”: Luca Pacioli”), de/by Ivan Martins, Beatriz Fernandes, Miguel Gonçalves e/y/and Cristina Góis;
- “La Contabilidad y su evolución histórica: trazos desde una perspectiva social e institucional” (“A Contabilidade e sua evolução histórica: traços comuns sob uma

perspectiva social e institucional” / "Accounting and its historical evolution: common traits from a social and institutional perspective"), de/by Jhon Escobar Duque;

- “Conceções de 29 personalidades que influenciaram o desenvolvimento da *accounting* e do *bookkeeping* nos países anglo-saxónicos e latinos” (“Concepciones de 29 personalidades que influyeron en el desarrollo de la contabilidad y teneduría de libros en países anglosajones y latinos” / “Conceptions of 29 personalities who influenced the development of accounting and bookkeeping in Anglo-Saxon and Latin countries”), de/by Bruno José Machado de Almeida e/y/and José Joaquim Machado de Almeida;

Sessão/Sesión/ Session 3 (Moderador/ Moderator: Carlos Ferraz):

- “O município de Coimbra (1557-1836): instituições e finanças” (“El municipio de Coimbra (1557-1836): instituciones y finanzas” / “The municipality of Coimbra (1557-1836): institutions and finances”), de/by José Luís dos Santos Barbosa;
- “Estudo da Contabilidade em Coimbra: Ensino Comercial na Escola Secundária de Avelar Brotero (ESAB) Coimbra-Portugal (1914-1974)” (“Estudio de Contabilidad en Coimbra: Enseñanza Comercial en la Escuela secundaria de Avelar Brotero (ESAB) Coimbra-Portugal (1914-1974)” / “Study of Accounting in Coimbra: Commercial Teaching at secondary school Avelar Brotero (ESAB) Coimbra-Portugal (1914-1974)), de/by José Jassuipe da Silva Morais;
- “O Direito Comercial: origem, evolução e elementos caracterizadores” (“Derecho Mercantil: origen, evolución y elementos caracterizantes” / “Commercial Law: origin, evolution and characterizing elements”), de/by Paulo Ramirez;
- “Las Instituciones de la Administración Indiana en la primera mitad del siglo XVIII” (“Instituições da Administração Indiana na primeira metade do século XVIII” / “Institutions of Indian Administration in the First Half of the Eighteenth Century”), de/by Manuela Dominguez-Orta.

Sessão/Sesión/ Session 4 (Moderador/ Moderator: José Matos Carvalho)

- “The diffusion of double entry before 1800” (“A difusão da dupla entrada antes de 1800” / “La difusión de la partida doble antes de 1800”), de/by Alan Sangster;
- “Teorias da Entidade e do Proprietário: uma perspetiva histórica” (“Teorías de Entidad y Propietario: Una Perspectiva Histórica” / “Entity and Owner Theories: A Historical Perspective”), de/by Maria da Conceição da Costa Marques;
- “A Contabilidade *online* na profissão contábil sob a visão dos coordenadores de Curso de Ciências Contábeis” (“La Contabilidad en Línea en la Profesión Contable desde la Visión de los Coordinadores de Cursos de Contabilidad” / “Online Accounting in the Accounting Profession from the View of Accounting Course Coordinators”), de/by Gabrieli Schumacker Kolhrausch, Guilherme da Silva Broch e/y/and Filipe Martins da Silva;
- “The impact of digital edition of accounting books on the quality of economic history research: first steps of a megaproject” (“O impacto da edição digital dos livros de contabilidade na qualidade da pesquisa em história econômica: primeiros passos de um

megaprojeto” / “El impacto de la edición digital de libros de contabilidad en la calidad de la investigación en historia económica: primeros pasos de un megaproyecto”), de/by José Matos Carvalho;

- “Os fundamentos científicos da Contabilidade: análise da tese de Hilário Franco defendida no V Congresso Brasileiro de Contabilidade em 1950” (“Los fundamentos científicos de la Contabilidad: análisis de la tesis de Hilário Franco defendida en el V Congreso Brasileño de Contabilidad en 1950” / “The scientific foundations of Accounting: analysis of Hilário Franco's thesis defended at the V Brazilian Congress of Accounting in 1950”), de/by Rodrigo António Chaves da Silva.

Sessão/Sesión/Session 5 (Moderador/Moderator): Leonor Fernandes Ferreira)

- “Instrumentos financeiros na “BENEDITA LUSITANA”” (“Instrumentos financieros en “BENEDITA LUSITANA”” / “Financial instruments in “BENEDITA LUSITANA””), de/by António Jorge Ribeiro;
- “Contabilização do *Goodwill*: reflexões de uma revisão conceitual histórica e comparativa” (“Contabilidad del *Goodwill*: Reflexiones sobre una Revisión Conceptual Histórica y Comparada” / “Accounting for Goodwill: Reflections on a Historical and Comparative Conceptual Review”), de/by João Eudes de Souza Calado;
- “Comportamento da estrutura de capital e desempenho financeiro pós-IPO em empresas brasileiras” (“Comportamiento de la estructura de capital y desempeño financiero post-IPO en empresas brasileñas” / “Behavior of the capital structure and financial performance post-IPO in Brazilian companies”), de/by Luciane Dagostini;
- “Pioneer women in accounting – a prosopographical study” (“Mulheres pioneiras na contabilidade – um estudo prosopográfico” / “Mujeres pioneras en contabilidad – un estudio prosopográfico”, de Adrian Tiron-Tudor e/y/and Atena Widad Faragalla;
- “A Real Fábrica das Sedas: fragmentos do seu Modelo de Governo (1757-1777)” (“La Real Fábrica de Seda: fragmentos de su Modelo de Gobierno (1757-1777)” / “The Royal Silk Factory: fragments of its Governance (1757-1777)”), de/by Cecília Duarte, Miguel Gonçalves e/y/and Cristina Góis.

Sessão/Sesión/Session 6 (Moderador/ Moderator: Manuel Benavente Rodrigues)

- “Uma questão de orgulho para a profissão: os primeiros Contabilistas Certificados em Portugal (1770)” (“Un motivo de orgullo para la profesión: los primeros Contadores Públicos en Portugal (1770)” / “A matter of pride for the profession: the first Certified Accountants in Portugal (1770)”), de/by Miguel Gonçalves, Cecília Duarte e/y/and Cristina Góis;
- “Furto de dinheiro no Erário Régio em 1785” (“Robo de dinero de la Real Hacienda en 1785” / “Theft of money from the Royal Treasury in 1785”), de/by Manuel Benavente Rodrigues;
- “A dificuldade de comunicação entre o profissional contábil com seus clientes” (“La dificultad de comunicación entre el profesional contable y sus clientes” / “The difficulty of communication between the accounting professional and their clients”), de/by Clayton de Santana Ramos, Leonardo Clasen Gonçalves e/y/and Filipe Martins da Silva;

- “Um convite para a história da profissão contabilística em Portugal: dicionário de ética, deontologia, autores e instituições de referência” (“Una invitación a la historia de la profesión contable en Portugal: diccionario de ética, deontología, autores e instituciones de referencia” / “An invitation to the history of the accounting profession in Portugal: dictionary of ethics, deontology, authors and reference institutions”), de/by Catarina Fortes, Miguel Gonçalves e/y/and Cristina Góis.

Sessão/Sesión/Session 7 (Moderador/Moderator: Miguel Gonçalves)

- ““Professores que nunca morrem”: Rogério Fernandes Ferreira (1929-2010) ”, un pedagogo ao serviço do ensino superior de contabilidade” (““Profesores que nunca mueren”: Rogério Fernandes Ferreira (1929-2010) ”, un pedagogo al servicio de la educación superior en contabilidad” / ““Teachers who never die”: Rogério Fernandes Ferreira (1929-2010) ”, a pedagogue at the service of higher accounting education”), de/by Miguel Gonçalves, Pedro Salgado, Guilherme Bacalhau e/y/and Conceição Marques;
- “A dialética historial na formação da teoria contábil consensual estadunidense” (“Dialéctica histórica en la formación de la teoría de la contabilidad consensuada de los Estados Unidos” / “Historical dialectics in the formation of US consensual accounting theory”), de/by Valério Nepomuceno;
- “Apologia da história tradicional da contabilidade: o essencial sobre João Baptista Bonavie (1705-1780) “ (“Apología de la historia tradicional de la contabilidad: lo esencial de João Baptista Bonavie (1705-1780)” / “Apology for the traditional history of accounting: the essentials of João Baptista Bonavie (1705-1780)”), de/by Miguel Gonçalves;
- “A ocupação contabilística portuguesa na segunda metade do século XVIII: os outros da “profissão comercial”” (“El oficio contable portugués en la segunda mitad del siglo XVIII: los otros de la “profesión comercial”” / “The Portuguese accounting occupation in the second half of the 18th century: the others of the “commercial profession””), de/by Angelica Vasconcelos;
- “Primórdios das empresas ferroviárias no Brasil: evidências de algumas práticas de contabilidade na Província do Rio de Janeiro no século XIX” (“Primeras empresas ferroviarias en Brasil: evidencia de algunas prácticas contables en la Provincia de Río de Janeiro en el siglo XIX” / Early railway companies in Brazil: evidence of some accounting practices in the Province of Rio de Janeiro in the 19th century”), de/by Cláudio Nascimento Pedroso, Fernanda Filgueiras Sauerbronn e/y/and José Paulo Cosenza;
- “Nos 45 anos da APOTEC: homenagem ao associado nº 1, Martim Noel Monteiro (1916-1980) (vida, obra, exemplo) ” (“En el 45 aniversario de APOTEC: homenaje al asociado número 1, Martim Noel Monteiro (1916-1980) (vida, obra, ejemplo)” / “On the 45th anniversary of APOTEC: homage to associate number 1, Martim Noel Monteiro (1916-1980) (life, work, example) ”), de/by Joana Rodrigues, Maria Pinto e/y/and Miguel Gonçalves.

