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**PRESENTACIÓN / PRESENTATION**

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*De Computis* presents its Volume 20, Issue 1 (June 2023), including seven doctrinal articles by authors from Russia (1), Italy (1), Portugal (3) and Spain (2); and written in English (3), Portuguese (2) and Spanish (2). This Issue has also published a chronicle entitled "*La Creación de AECA y sus Primeros 20 Años de Actividad (1979-1999)*" by Leandro **Cañibano** (President of AECA); a piece of news about the **José María González Ferrando Library**; and the obituary of our beloved and creator of this journal, **Esteban Hernández Esteve**, written by Fernando Gutiérrez Hidalgo (present editor of the Journal).

The authors of the Issue have been Fernando **de Sousa et al.** (*University of Porto*); Giuseppe **Galassi** (*Università degli Studi di Parma*); Adriana **Cunha** and Helena **Saraiva** (*Polytechnic Institute of Guarda*); María **Llompert** Bibiloni and David **Pons** Florit (*Universidad de las Islas Baleares*); Andrés **Navarro** Galera (*Universidad de Granada*); Viatcheslav **Sokolov et al.** (*St Petersburg University*); and Liliana Emanuela Alves **Ferreira** (*Universidad de Salamanca*). We thank all of them for having trusted *De Computis* for the dissemination of their research. Of course, we also thank the referees for their selfless and constructive work to review and improve the published articles. The reviewers of the papers in this issue have been (in alphabetical order of their last names):

- Manuel **Benavente** (*APOTEC*).
- Nieves **Carrera** (*IE University*).
- Araceli **Casasola** (*Universidad Pablo de Olavide de Sevilla*).
- José Paulo **Cosenza** (*Universidade Federal Fluminense*).
- Carlos **Ferraz** (*APOTEC*).
- Mikhail **Kuter** (*Kuban State University*).
- Fernanda **Leao** (*Polytechnic Institute of Porto*).
- Inmaculada **Llibrer** (*Universidad Católica de Valencia*).
- Maria da Conceição **Marques** (*Universidade de Évora*).
- José Ignacio **Martínez** (*Universidad de Sevilla*).
- Serena **Potito** (*Università degli Studi di Napoli "Parthenope"*).
- Begoña **Prieto** (*Universidad de Burgos*).
- Amparo **Ruiz** Llopis (*Universidad de Valencia*).
- Gianfranco **Rusconi** (*University of Bergamo*).
- Jorge **Tua** (*AECA*).

We must 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 currently has 1,946 citations and an **H-Index Google Scholar 21** (<https://scholar.google.es/citations?hl=es&user=u7HenA4AAAAJ>). The published articles are listed below:

1. Fernando **de Sousa et al.** (*Universidade do Porto*) have published their article "*The municipal accounting reform in Portugal by Costa Cabral and its impact in the 19th century*"



(1842-1900)". In this work the authors show the importance of the municipal accounting reform developed between 1842-1849, by Costa Cabral, Minister of the Kingdom (1842-1846), and Prime Minister of Portugal (1849-1851). The paper concludes that the Portuguese State, defining the control rules for itself and for the agencies dependent on it, intervened, innovated, and disseminated the accounting transformations operated with the Instructions of 1849, seeking to integrate the municipalities into the national network, pursuing the modernization, rationality, and efficiency of municipal services. That is, subjecting the municipalities to the same procedures and accounting practices of the State, which was a remarkable achievement.

2. Giuseppe **Galassi** (*Università degli Studi di Parma*) has published his paper “‘Going Concern’ Assumption and ‘Liquidation’ Assumption. The Contribution of *Economia Aziendale* in Historical Perspective”. The paper studies income orientation (versus capital orientation) that has been shown to be relevant in Italy over the last hundred years, in conjunction with monetary equilibrium, an axiom of *Economia Aziendale* that helps, even today, in times of transformation, to solve many problems, including ‘on going’ or ‘abandon’ decisions.
3. Adriana **Cunha**, and Helena **Saraiva** (*Instituto Politécnico da Guarda*) present their work “*Paralelismo Entre o Ensino da Contabilidade e a Evolução da Profissão de Contabilista em Portugal – Séculos XX e XXI*”. The authors show how the historical evolution of the accounting profession and accounting teaching in Portugal during the 20th century and the first twenty years of the 21st. For this, a qualitative study has been carried out, using primary and secondary sources, on the main movements related to accounting education. The period analysed was marked by events that contributed to the development of the profession and its current recognition as a professional class.
4. María **Llompert** Bibiloni, and David **Pons** Florit (*Universidad de las Islas Baleares*) has published their paper “*Estudio de la Hermandad de Excombatientes de La División Azul de las Islas Baleares a Través de su Documentación Contable (1955-1970)*”. The work analyses what was the Brotherhood of Ex-combatants of *La División Azul* of the Balearic Islands through the minutes, and existing accounting documentation contained in its archives. The documentation of the Brotherhood covers from its constitution in 1955 until its disappearance in 1989. In this work the period 1955-1970 is analysed. The purpose of the Brotherhood was to help those who belonged to it, as well as their families, and from the analysis carried out it is concluded that these objectives were achieved.
5. Andrés **Navarro** Galera (*Universidad de Granada*) presents his paper entitled “*Análisis del Uso de Terminología Contable Actual en El Quijote*”. The author points out that, although some articles have already verified a certain experience of Miguel de Cervantes as an accountant, it is interesting to advance in the knowledge of the accounting thought of this writer and the use of accounting language contained in his novel “*El Ingenioso Hidalgo Don Quijote de La Mancha*”, to deepen the analysis of the reciprocal repercussion between accounting and its socioeconomic and cultural environment. The paper studies the presence of accounting terminology in the language of this novel, to find out if its use can represent, in some way, an antecedent of the present economic and accounting lexicon.

6. Viatcheslav **Sokolov et al.** (*St Petersburg University*) have published their paper “*Russian Accounting Society of Mutual Assistance. History of the Academic Society of Accountants*”. This research deals with the activities of the Russian Accounting Society of Mutual Assistance founded in 1907 in St. Petersburg by a group of accounting professors led by E. Sievers. The authors describe the fields of activity of the company, as well as its peculiarities in comparison with other accounting companies of the early twentieth century. The article includes the biography of the founder of the Society, the structure of the Society, membership policy, scientific activities, as well as the influence of the society on the development of accounting in Russia. The research results contribute to the history of the development of non-professional accounting societies, and to the history of the development of accounting theory and education in Russia.
  
7. The last contribution of this issue is written by Liliana Emanuela Alves **Ferreira** (*Universidad de Salamanca*) and it is entitled “*A Mudança na Contabilidade da Universidade de Coimbra (1772) no Tempo das Reformas Ilustradas*”. The author shows how the *University of Coimbra*, which had been an institution at the lead of Portuguese public higher education since the 13th century, underwent the most emblematic reform of the Josephine reign. In 1772, in the Age of Enlightenment, the *Marquês de Pombal* refunded the University pedagogically and financially. This refunding led to the adoption of double-entry bookkeeping. The aim was to streamline and make its control over distance more efficient. The study is contextualized in the light of Foucauldian theories of Power-Knowledge.

This issue has also published the chronicle by Leandro **Cañibano** (President of AECA) entitled “*La Creación de AECA y sus Primeros 20 Años de Actividad (1979-1999)*” in which the author recalls how AECA was founded, and its first twenty years of existence. In addition, a piece of news is published about the donation to AECA of the *José María González Ferrando Library*; and the obituary of our beloved and creator of this journal, **Esteban Hernández Esteve**, written by Fernando Gutiérrez Hidalgo (present editor of the journal).

Seville, June 27, 2023  
Editorial Team of *De Computis*.