
PRESENTACIÓN / PRESENTATION

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De Computis presents its **Volume 21, Issue 2** (December 2024), containing three doctrinal articles by authors from Japan, Turkey and Spain; and written in English and Spanish (2). This Issue also publishes two *Bibliographic Comments*. One included in the series of “*Reviews of Books from the José María González Ferrando Library*” written by **Germán Gamero** (*University of Burgos, Spain*) of the book by Sureda Carrión JL. “*La Hacienda Castellana y los Economistas del Siglo XVII*” (1949); and another written by **Kathy Gibson** (*University of Tasmania, Australia*) of the book by Carnegie, G. and Napier, C. “*Handbook of Accounting, Accountability and Governance*” (2023).

The authors of this Issue have been **Cengiz Güney** (*Kocaeli University, Turkey*) and **Batuhan Güvemli** (*Istanbul University, Turkey*); **Pedro Mirón, Julián Hernández** and **Bernabé Escobar** (*Universidad de Sevilla, Spain*); and **Takeshi Fushimi** (*Keio University, Japan*). We thank them for their trust in *De Computis* to disseminate their research. Of course, we also thank the anonymous referees for their selfless and constructive work in reviewing and improving the published papers. The referees of the articles published in this Issue are (in alphabetical order of their surnames):

- **Mariló Capelo** (*Universidad de Cádiz, Spain*).
- **Manuela Domínguez** (*Universidad Pablo de Olavide de Sevilla, Spain*).
- **Alberto Donoso** (*Universidad de Sevilla, Spain*).
- **Alan Sangster** (*University of Aberdeen, UK*).
- **Angélica Vasconcelos** (*University of São Paulo, Brazil*).
- **Susana Villaluenga** (*Universidad de Castilla La Mancha, Spain*).

It should be noted that since 2023 the journal is indexed in **JCR** (Q4) in the field of “*Business and Finance*” (<http://surl.li/safxpj>). Other recognitions are that it has the **FECYT Quality Seal** (<http://surl.li/bonnkg>), that according to the **Dialnet Index (IDR)** *De Computis* it is in Quartile 2 in the fields of ‘*History*’ and ‘*Economics*’ (<http://surl.li/mdpeac>) and that to date it has received 2,301 citations, which gives it an **H-Google Scholar Index** of **24** (<http://surl.li/cddzzw>).

The published articles are gossed below:

1. **Cengiz Güney** (*Kocaeli University, Turkey*) and **Batuhan Güvemli** (*Istanbul University, Turkey*) have published their paper entitled “*The Advent of Double-Entry Bookkeeping and Accounting Reforms in the Ottoman Empire in the 19th Century*”. The article examines how the Ottoman Empire underwent a significant change in accounting methodology in the 19th century, moving from traditional state accounting methods to western double-entry accounting. In addition, the introduction of double-entry bookkeeping marked a shift towards modernization and presented a number of challenges, including the need to train accountants who had previously been accustomed to traditional methods. This research contributes to understanding the interaction between local traditions and foreign influences in shaping accounting practices in the 19th century Ottoman Empire.

2. **Pedro Mirón, Julián Hernández** and **Bernabé Escobar** (*University of Seville, Spain*) have published their paper entitled “*A Precedent of Off-Budget Operations in Public Accounting: Treasury Operations on the Island of Puerto Rico (1869-1886)*”. The article studies during the last decades of Spanish rule on the Island of Puerto Rico, how procedures were articulated from the metropolis to improve the colonial Administration of this overseas province. Among them, the implementation of a budgetary accounting system and the creation of an accounting statement to detail the operations that occurred without budgetary allocation. The authors analyse this last account and show that the public administration of the mid-nineteenth century had sufficient knowledge of public accounting to control accounting events not included in the annual budgets.
3. Finally, **Takeshi Fushimi** (*Keio University, Japan*) has published his paper “*Accounting Practices of Merchants in Colonial Mexico: The Case of Simón Vázquez de Sevilla (1621-1642)*”. The author offers an analysis of the accounting methods used in the account books of Simón Vázquez de Sevilla, a 17th century Mexican merchant of Jewish-Portuguese origin. The article shows that this merchant creatively used accounting techniques to efficiently capture the reality of colonial trade. This finding leads us to reconsider the accounting methods used by merchants of the Spanish transatlantic trade.

Seville, December 18, 2024
De Computis Editorial Team.