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**PRESENTACIÓN / PRESENTATION**

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*De Computis* presents its **Volume 22, Issue 1** (June 2025), including four doctrinal articles by authors from Russia, Italy, Portugal and Spain; and written in English (3) and Spanish (1). This issue also includes three **Bibliographic Comments**, a **Chronicle** by **Francisco Mayordomo** (*Universidad de Valencia*, Spain) and a reference to the **Doctoral Thesis** defended by **Marina Gurskaya** (*Kuban State University*, Russia).

Regarding the *Bibliographical Comments*, one has been made by **Alan Sangster** (*University of Aberdeen*, UK) of the book by Heather Dalton (*University of Melbourne*, Australia) “*The Ledger of Thomas Howell, 1522-1528: Draper of London and Merchant of Bristol and Seville*”; another by **Eduardo Bueno Campos** (*AECA*, Spain) of the book by Erro, A.; Bueno, E. and Arellano, S. “*Aportaciones básicas de Peter Druker en la fundamentación histórica del Management como disciplina científica*”; and a third by **Carlos Ferraz** (*APOTEC*, Portugal) of the novel by Julián Hernández (*Universidad de Sevilla*, Spain) “*El Contador Mayor de la Catedral*”.

The authors of this Issue are **Mikhail Kuter**, **Marina Gurskaya**, and **Albert Gurskii** (*Kuban State University*, Russia); **Giuseppe Galassi** (*Università di Parma*, Italy); **Leonor Fernandes Ferreira** and **Cátia Martins** (*Universidade Nova de Lisboa*, Portugal); and **Pedro Lorca**, **Javier de Andrés**, and **Manuel Fuente** (*Universidad de Oviedo*, Spain). 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:

- **Giulia Achilli** (*University of Birmingham*, UK).
- **Juan Baños** (*Universidad Pablo de Olavide de Sevilla*, Spain).
- **Helena Benito** (*Universitat de Girona*, Spain).
- **Bernabé Escobar** (*Universidad de Sevilla*, Spain).
- **Germán Gamero** (*Universidad de Burgos*, Spain).
- **Julián Hernández** (*Universidad de Sevilla*, Spain).
- **Gianfranco Rusconi** (*University of Bergamo*, Italy).
- **Cláudia Teixeira** (*Instituto Superior de Contabilidade e Administração do Porto*, Portugal).

It should be noted that the journal has been indexed in **JCR (Q4)** in the field of “*Business and Finance*” since 2023 (<http://surl.li/safxpj>). Other recognitions include the **FECYT Quality Seal** (*Spanish Ministry of Education*) (<http://surl.li/bonnkg>); according to the **Dialnet Index (IDR)** *De Computis*, it is in the **2nd Quartile** in the fields of “*History*” and “*Economics*” (<http://surl.li/mdpeac>); and to date, it has received 2,381 citations, giving it an **H-Google Scholar** index of **23** (<http://surl.li/cddzzw>).

The published articles are glossed below:

1. **Mikhail Kuter**, **Marina Gurskaya** and **Albert Gurskii** (*Kuban State University*, Russia) have published their article entitled “*Genoa 1340, Double Entry, and ‘Gold Coasting’*”. This



article expands our understanding of one of the most renowned medieval accounting books, which used the double-entry system. Special attention is paid to the influence of political and religious factors on accounting organization and to the peculiarities of accounting for merchandise trade. The article presents the results of a study of the *Cartullarium Massariorum* ledger of the *Commune of Genoa* in 1340, conducted using logical-analytical models. This method was developed for the study of medieval accounting systems. The peculiarities of the *Commune's* accounting and tax organization are presented, along with an analysis of budget revenues and expenditures. Attention is paid to the accounting of goods and the practice, apparently common in the *Commune of Genoa*, of selling goods at a loss.

2. For its part **Giuseppe Galassi** (*Università di Parma*, Italy) has published his article entitled “*From ‘System Approach’ to System Ontology. An Historical Perspective*”. The author focuses on the “systemic approach” and demonstrates that a system should not be considered in isolation, but analyzed within its environment. In the Italian “*Economia Aziendale*” or “economics of entities”, this approach has long been applied by two great figures of economic thought, Fabio Besta and Gino Zappa.
3. **Leonor Fernandes Ferreira** and **Cátia Martins** (*Universidade Nova de Lisboa*, Portugal) presents their paper entitled “*Accounting System and Practices at Jerónimos Monastery (Portugal) - An Analysis of the Book of Expenses and Receipts at the End of 1833*”. The authors present the accounting system and accounting practices of the *Jerónimos Monastery* during its final period (1833). Using primary sources, they analysed a key document: the monastery's expenses and receipts (Book 14), which provides information on monastic accounting practices. The Monastery's accounting system consisted of five books, corresponding to each of its areas of activity. The Monastery's accounting cycle lasted one year, from October to September, aligning with its seasonal agricultural activities. The Monastery adopted the debit and discharge system and cash-based accounting. The findings reveal that the Monastery maintained a structured and transparent accounting system that was useful for recording its financial transactions.
4. Finally, **Pedro Lorca**, **Javier de Andrés** and **Manuel Fuente** (*Universidad de Oviedo*, Spain) have published their paper entitled “*El Papel de la Contabilidad en la Clase de Conjunto Como Asignatura Final de los Estudios Mercantiles en España (1922-1953)*”. The authors review an example of a final project from the *Clase de Conjunto (Joint Class)* corresponding to the 1945-46 academic year at the *Escuela Profesional de Comercio de Oviedo* (Oviedo School of Professional Commerce), in order to make a comparison with its equivalent in current curricula, the *Final Degree Projects*. The final project of the *Joint Class* was a work regulated in Spain by the curricula approved in 1922 corresponding to commerce degrees, a regulation that was in force until 1953. Unlike current *Final Degree Projects*, which focus on specific topics, which in many cases are only indirectly related to the core contents of the respective degrees, the *Joint Class Project* covered almost all commercial practice, including fundamental accounting aspects.

Seville, June 24, 2025  
De Computis Editorial Team.