

## PRESENTACIÓN / PRESENTATION

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*De Computis* presents its **Volume 22, Issue 2** (December 2025), which includes six scholarly articles written by authors from Portugal (1), Italy (1), and Spain (4), and published in Italian (1), Portuguese (1), and Spanish (4). This issue also includes a reference to the **doctoral thesis** defended by **Liliana E. Alves** (University of Salamanca, Spain), as well as a **chronicle**. This chronicle is published on the occasion of the fifteenth anniversary of the inauguration of Esteban Hernández Esteve as a Full Member of the Royal Academy of Doctors. It reproduces the *laudatio* delivered by **Leandro Cañibano**, President of AECA, during that ceremony.

On the other hand, we are pleased to announce that *De Computis* has renewed its **FECYT Quality Seal** (9th edition, 2025). This distinction, awarded by the *Spanish Foundation for Science and Technology* (FECYT), certifies the editorial and scientific quality of Spanish academic journals. The seal is valid for a period of two years and entails a commitment to maintain compliance with the evaluated criteria throughout this period.

The authors of this Issue are **Jorge P. V. Martins** (University of Aveiro, Portugal), **Rocio Caro-Puro** (University of Seville), **Carlos Chavarría-Ortiz** (University of Seville), and **Helena I. B. Saraiva** (Polytechnic Institute of Guarda, Portugal); **Miguel Á. Villacorta** (Complutense University of Madrid); **Rocío Caro-Puro**, **José J. Hernández**, and **Alberto Donoso** (University of Seville); **José M. Delgado**, **José J. Hernández**, and **María S. Campos** (University of Seville); **Giuseppe Catturi** (University of Siena, Italy); and **Francisco Mayordomo** (University of Valencia). We thank the authors for placing their trust in *De Computis* as a venue for disseminating their research. We also extend our sincere thanks to the anonymous reviewers for their selfless and constructive work in reviewing and improving the manuscripts published. The reviewers of the papers included in this issue were (listed in alphabetical order by surname):

- Juan **Baños** (Pablo de Olavide University of Seville)
- Manuel **Benavente** (APOTEC, Portugal)
- Mercedes **Calvo** (University of Las Palmas de Gran Canaria)
- Nieves **Carrera** (IE University)
- Stefano **Coronella** (University of Pisa)
- Alberto **Donoso** (University of Seville)
- Esther **Fidalgo** (Complutense University of Madrid)
- Julián **Hernández** (University of Seville)
- Isidoro **Guzmán** (University of Cartagena)
- Rebecca **Levy Orelli** (University of Bologna)
- Inmaculada **Llibrer** (Catholic University of Valencia)
- Stefano **Palermo** (University of Rome)
- Adriana **Rodríguez** (Polytechnic Institute of Santarém)
- Susana **Villaluenga** (University of Castilla-La Mancha)

We would like to note that, since 2023, the journal has been indexed in the **Journal Citation Reports (JCR, Q4)** in the field of *Business and Finance* (<https://surl.li/ddqmlk>). In addition, the journal has received other recognitions, including the **FECYT Quality Seal** (<http://surl.li/bonnkg>); according to the **Dialnet Index (IDR)**, *De Computis* is ranked in **Quartile**

2 in the fields of **History** and **Economics** (<http://surl.li/mdpeac>); and to date, it has accumulated **2,489 citations**, resulting in a **Google Scholar H-index** of 24 (<http://surl.li/cddzzw>).

The published articles are summarized below:

1. **Jorge P. V. Martins** (University of Aveiro, Portugal), **Rocio Caro-Puro** (University of Seville), **Carlos Chavarría-Ortiz** (University of Seville), and **Helena I. B. Saraiva** (Polytechnic Institute of Guarda, Portugal) have published their work titled “*Regulação em contabilidade de gestão: o caso português (1970-2010)*” (Regulation in management accounting: the portuguese case (1970–2010)). The study presents a historical analysis of the evolution of Management Accounting in Portugal throughout the 20th century, a period during which major advances in standardization occurred within the field of Accounting Science in the country. The research focuses on the legislative framework underpinning this branch of accounting. The results indicate that the shortcomings observed in the area of management accounting can be explained by the normative orientation of Portuguese accounting culture, which has led to a limited development of practices associated with this field.
2. **Miguel Á. Villacorta** (Complutense University of Madrid) has published his work titled “*Influencia de la actividad política del Marqués de Salamanca en el deterioro de su patrimonio empresarial: su primera quiebra (1848-1849)*” (Influence of the Political Activity of the Marquis of Salamanca on the Deterioration of His Business Assets: His First Bankruptcy (1848-1849)). This article examines the evolution of the estate of José de Salamanca, an influential 19th-century politician, aristocrat, and entrepreneur, up to the 1848 seizure and the 1849 bankruptcy. The study analyzes the debate over whether his rise to government office was motivated by a desire to improve an already deteriorated financial situation, as his adversaries claimed, or whether his ruin resulted from political attacks following his departure from power, according to his own account. The research concludes that both interpretations are compatible: Salamanca faced economic difficulties before entering government, but exile and political persecution decisively contributed to his downfall.
3. **Rocío Caro-Puro**, **José J. Hernández**, and **Alberto Donoso** (University of Seville) present their work titled “*Contribuciones de la iglesia al estado: las consecuencias del afán recaudatorio de la corona en el cabildo catedral de sevilla (finales s. XVIII y principios del s. XIX)*” (Contributions of the church to the state: the consequences of the crown’s revenue-seeking efforts on the cathedral chapter of seville (late 18th and early 19th centuries)). The article examines one of the most critical periods for the Spanish Church, between the late 18th and early 19th centuries, marked by the loss of privileges and assets. During this time, processes such as disentanglement, the imposition of extraordinary subsidies, and the creation of new ecclesiastical levies intensified. The study focuses on analyzing the causes of the over-indebtedness of the Cathedral Chapter of Seville at the beginning of the 19th century, which led to the sale of part of its assets. To this end, it examines the increase in fiscal pressure on the Church up to the suppression of tithes in 1837 and analyzes the accounting documentation related to the Subsidy, the Excusado, and the Ninth. This analysis allows the identification of the accounting methods employed and quantifies the impact of these burdens on the liquidity of the Seville diocese.

4. **José M. Delgado, José J. Hernández, and María S. Campos** (University of Seville) have published their work “*Del archivo al análisis contextual: administración, gestión y control contable en el Real Monasterio de San Clemente de Sevilla en el siglo XVII*” (From the archive to contextual analysis: administration, management, and accounting control in the Royal Monastery of San Clemente of Seville in the 17th century). The study analyzes the internal functioning of a religious institution during the Early Modern period, focusing on the case of the Royal Monastery of San Clemente of Seville, a Cistercian convent for women with historical continuity to the present day. By examining handwritten documentation from the convent’s archive corresponding to the second half of the 17th century, the research reconstructs its organizational and administrative structure, as well as its economic management and control procedures. Special attention is given to the roles of the Steward and the Abbess, and to the supervisory system exercised by the Archbishopric through official Visitations. Moreover, the case is contextualized through a critical comparison with the ecclesiastical regulations in force, allowing the identification of both its unique characteristics and the common elements within the institutional framework of the period..
5. **Giuseppe Catturi** (University of Siena, Italy) presents his work titled “*I dati contabili narrano l’iniziale cammino della Venerabile Confraternita della Misericordia di Siena (1835–1837)*” (Accounting data narrate the early path of the Venerable Confraternity of Mercy of Siena, 1835–1837). The article, written in Italian, analyzes the origin and evolution of European lay brotherhoods from a historical-economic perspective, highlighting their charitable function and relevance both for social historiography and for economic history. The study focuses on the Confraternity of Mercy of Siena, founded in 1833 following the transformation of the old Company of Saint Anthony Abbot, inheriting a long charitable tradition dating back to the Middle Ages. By analyzing the first administrative accounting summary documents (*rendimento di conto*) corresponding to the period 1835–1837, the research reconstructs the income and expenditure dynamics related to charitable activities and worship. The data reveal rapid institutional growth, supported by citizen donations, the altruistic collaboration of healthcare professionals, and a patrimonial consolidation strategy promoted by the chamberlain. The study emphasizes the continuity of the Confraternity’s commitment to caring for the most vulnerable sectors of society..
6. **Francisco Mayordomo** (University of Valencia) has published his work titled “*Los libros de las tres administraciones de la Catedral de Valencia que gestionaban los diezmos canonicos en el último cuarto del siglo XVI*” (The Books of the Three Administrations of the Cathedral of Valencia Managing the Canonical Tithes in the Last Quarter of the 16th Century). In this study, the author analyzes the accounting management of the canonical tithes assigned to three administrations of the Cathedral of Valencia—canonical, *diner menut*, and common rations—which were leased during the four-year period 1582–1585. The research focuses on the fiscal year 1585–1586, whose records are representative of the collection and allocation procedures of these revenues until the end of the 16th century, since the same accounts and headings were continuously used to report to the cathedral chapter during this period. Although accounting was mainly carried out using the single-entry method, the canonical administration shows significant evolution by incorporating a marked budgetary character and introducing a new book maintained under an incomplete double-entry system, evidencing a process of accounting modernization.

Sevilla, a 22 de Diciembre de 2025  
Equipo Editorial de *De Computis*.