
PRESENTACIÓN / PRESENTATION

Despite the *Pandemic* we are suffering, the research activity in *Accounting History* has not stopped. Therefore, from *De Computis*, we thank to the authors and referees of this issue for their work in this difficult time. The journal presents its *Volume 17, Number 2* (December 2020) including seven doctrinal papers that have been written by authors from Italy (3), Portugal (1), UK (1), and Spain (2); and written in English, four of them, one in Portuguese, and two in Spanish. The *Issue* also published two *Bibliographic References*. One written by **Anne Dubet** (*Clermont Auvergne University*, France) about the book entitled “*Reformar y Resistir. La Real Hacienda en Santafé, 1739-1808*” by José Joaquín Pinto (*Universidad del Tolima*, Colombia); and the other one written by **Carlos Ferraz** (*APOTEC*, Portugal) about the “*Diccionario Jurídico-Commercial (2ª Edição, 1856, Porto)*” by José Ferreira Borges. An obituary written by **Esteban Hernández** (*AECA*) of Professor Basil Yamey has also been published.

The authors of this issue have been: **Alan Sangster** (*University of Aberdeen*, UK); **Giuseppe Galassi**, (*Università degli Studi di Parma*, Parma, Italy); **Cecília Duarte, Miguel Gonçalves** and **Cristina Góis** (*Coimbra Business School*, Portugal); **Fernando Ignacio Gómez-Juárez** (*Asociación Española de Historia Naval y Marítima*, Spain); **María Vázquez-Fariñas** (*Universidad de Jaén*, Spain); **Stefano Palermo** (*Federal Università Telematica Pegaso*, Italy); and **Paola Nardone, Natascia Ridolfi** and **Ada Di Nucci** (*University Chieti-Pescara*, Italy). We thank to all of them for their trust in *De Computis* for the dissemination of their papers.

Of course, we also thank the referees for their generous labor and constructive contribution for the improvement of the articles published. The reviewers of this issue have been (in alphabetical order of their surname):

- Federica Balluchi (*Università degli Studi di Parma*, Italy)
- Juan Baños (*Universidad Pablo de Olavide de Sevilla*, Spain).
- Manuel Benavente (*Centro de Estudos de Historia da Contabilidade de APOTEC*, Portugal).
- Mariló Capelo (*Universidad de Cadiz*, Spain).
- Ana C. Cardoso (*University of Porto*, Portugal).
- Araceli Casasola (*Universidad Pablo de Olavide de Sevilla*, Spain).
- Candelaria Castro (*Universidad de Las Palmas de Gran Canaria*, Spain).
- Stefano Coronella (*Università Parthenope di Napoli*, Italy).
- Nohora E. Garcia (*Universidad Nacional de Colombia*, Colombia)
- Isidogo Guzmán (*Universidad Politécnica de Cartagena*, Spain)
- Esteban Hernández Esteve (*Comisión de Historia de la Contabilidad de AECA*, Spain).
- Dina Lvova (*St. Petersburg University*, Russia).
- Marc Nikitin (*Université d'Orléans*, France).
- Sergio Solbes (*Universidad de Las Palmas de Gran Canaria*, Spain).

The Journal currently has 1,279 citations and an H17 index in *Google Scholar* (<https://scholar.google.es/citations?hl=en&user=u7HenA4AAAAJ>). According to the *Dialnet Journal Index (IDR)*, which measures the impact of the journal in the last five years, the journal is located in the third quartile among the *Economics* journals, with an index of 0.105

(<https://dialnet.unirioja.es/metricas/idr/2019/ambitos/12>). Our aim is to continue improving in these indexes and to be able to “enter” in the *Scopus* index.

Next, the published articles are glossed:

1. Alan Sangster (*University of Aberdeen, UK*) has published his article, entitled “*Luca Pacioli and his Art*”. The author shows that much has been written about Luca Pacioli, and his contributions in many fields; and much has been written about his involvement and portrayal in art, but never has what we know of his involvement in art been articulated to bring all these various facets together. This paper addresses this gap in the literature and reveals a greater impact arising from his work than has previously been recognized. In doing so, the author provides insights into the mind of one of the leading Renaissance men, insights that reveal a more ‘human’ side than might be expected of someone considered to have been a master of all that he did; and it reveals him as an artist in his own right, not an artist who painted pictures, but an artist whose talent lay in creating new opportunities for others.
2. Giuseppe Galassi, (*Università degli Studi di Parma, Parma, Italy*) presents the paper entitled “*Economic Income, Historical Costing Income and Conservatism. An Integrated Approach*”. The author contributes at the debate on the ‘*Evolutionary Advantage of Cost Accounting and Conservatism*’ (*Accounting, Economics and Law: A Convivium*, 2019. 9. issue), founded on Braun’s study (2016) about *The Ecological Rationality of Historical Costs and Conservatism*. Moving from the *IASB Conceptual Framework* (2013) it stresses the renewed interest in income concept. The 2008-09 economic financial crisis stimulated discussions between the traditional ‘received view’ of ‘*Cost-Revenue Approach*’ (*Historical Cost Accounting*) and ‘*Balance-Sheet Approach*’ (‘*Current Values*’ and ‘*Economic Values*’). Revaluations of assets, liabilities and owners’ equities are consistent with the *Cost-Revenue Model* as well as the discounting future income flows to reach sustainable economic income magnitudes and sustainable economic capital values. The whole function of the information system is related to decision-making and control. In any case, the ‘*Accountability Concept*’ is crucial in this regard and is part of the process for predicting future ‘*Economic Financial Situations*’.
3. Cecília Duarte, Miguel Gonçalves and Cristina Góis (*Coimbra Business School, Portugal*) present their paper, entitled “‘*Sim, senhor Ministro*’: os homens de negócio ao serviço do Marquês de Pombal na Junta do Comércio portuguesa (1755–1788)” (“‘*Yes, Minister*’: businessmen at the service of the Marquis of Pombal at the Portuguese Board of Trade (1755-1788)”). The article introduces the dates of the investiture and the terms of office of the seven presidents of the *Junta del Comércio* (Board of Trade), an institution of the Old Portuguese Regime. Created on September 30, 1755 by José I and idealized by Sebastião José de Carvalho e Melo (Marquês de Pombal), the *Junta del Comércio* constituted itself as the arm of the State responsible for implementing the *pombaline* strategy of Portuguese economic development. Using unpublished archive data, the text presents the chronological list of the presidents of the *Junta del Comércio* and identifies their contribution to the history of Portuguese accounting.

4. Fernando Ignacio Gómez-Juárez (*Asociación Española de Historia Naval y Marítima*, España) has published his paper entitled “*La Cuenta y Razón de la Comisaría de Ordenación y Contaduría de Marina del Departamento Naval de Cartagena Como Reflejo de la Estructura Organizativa de una Institución del Siglo XVIII*” (“*Accounting for Comisaría de Ordenación y Contaduría de Marina in Cartagena’s Naval Department as a Reflection of the Organizational Structure of an 18th Century Institution*”). The aim of this article is to analyze the *Comisaría de Ordenación y Contaduría de Marina*, which was the agency in charge of the *Spanish Royal Navy* accounts (*Cuenta y Razón de la Real Armada*) throughout the 18th and early 19th centuries. The objective of the paper is to describe how this dependency was organized. For this purpose, a review of the regulations is made, and it is analyzed how this organization was implemented in one of the Spanish departments, the Cartagena one. The accounting records are a source to study the organization of this *Comisaria*.
5. María Vázquez-Fariñas (*Universidad de Jaén*, España) presents her work entitled “*Análisis Histórico de una Compañía Vinatera: La Sociedad Mercantil Lacave y Compañía desde la Óptica Contable (1870-1923)*” (“*Historical Analysis of a Wine Company: The Mercantile Society Lacave & Co. from the Accounting Optic (1870-1923)*”). This article aims to introduce, through the study of its accounting, the characteristics of *Lacave & Co.*, a company which carried out its activity in the wine sector in the city of Cadiz in the 19th and 20th centuries. The paper focuses on a financial and equity analysis of the Company, a family business that established itself in a sector that was constantly changing, adapting its businesses to the characteristics of the market at each time, and becoming one of the main wine exporting companies in the *Marco del Jerez* area. For this aim, primary sources have been analyzed, and more specifically, the company’s balance sheets and inventories. The evidence obtained shows that, despite the crisis and instability that characterized the wine sector of the *Marco del Jerez* area in the last years of the 19th century, and the first years of the 20th one, the strategies developed by this company allowed it to adapt to the circumstances and remain in a constantly changing market.
6. Stefano Palermo (*Federal Università Telematica Pegaso*, Italy) has published his paper entitled “*The role of the Cassa per il Mezzogiorno in the Italian economy during the second half of the 1900s. New digital accounting sources and research prospects*”. The history of the *Cassa per il Mezzogiorno* and its role to counter the regional inequality in Italy during the second half of 1900s has been the subject of numerous studies. From a purely quantitative point of view, the overall analysis of the financial statements highlighted how the *Cassa* managed to allocate, between 1950 and 1986, over one million euro. The results of this financial mass were variable and different were the tools and models of interpretation adopted by historiography. Important is the question of territorial analysis of interventions and their regional and provincial distribution. The aim of the paper is to present a model of study of the role and strategies of the case of the *Cassa* between 1950 and 1992 on a territorial level based on the use of a new series of quantitative character developed through the reorganization of the *Cassa* electronic accounting sources recently placed at the *Central State Archive of Italy*.
7. The last contribution of the issue is a study by Paola Nardone, Natascia Ridolfi and Ada Di Nucci (*University Chieti-Pescara*, Italy). These authors present their paper entitled “*From Cameral System to the Double-Entry Method: Santissima Annunziata Hospital in Chieti (1736-1890)*”. The authors analyze the role of accounting as a tool of government action,

considering the function of the relationships established by the *Santissima Annunziata Hospital* in Chieti. Governmentality, proposed by Michel Foucault as “governmental rationality”, attributes power and control to those who exercise it, even though power is not to be understood as a stable property, but rather as a product of conflicts between subjects. The accounting of this *Hospital*, which establishes power relations aimed at influencing internal governance. The *Hospital*, managed by different power groups, represented an example of alternation of powers. This charitable institution was run by religious brotherhoods, submitted to the ecclesiastical power, and then to public leaders, who were, in their turn, subject to the power of the State. The paper analyses the accounting system used by these two powers that managed the hospital as well as the ways to achieve social control over the people who were considered internal and supportive to each reference category. The study uses primary sources, documents from the *Chieti State Archives* for the foundation, and organization of the *Hospital*; and accounting books to verify its assistance activity.

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Editorial Team of *De Computis*.