
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 times. The journal presents its Volume 17, Number 1 (June 2020) including seven doctrinal papers that have been written by authors from Italia (2), Portugal (2), Russia (1), Brazil (1) and Spain (1); and written most of them in English (6) and one in Spanish. This Issue also published a Bibliographic Reference written by Alberto Donoso-Anes (Universidad de Sevilla, Spain) about the book entitled “El Rey, el Ministro y el Tesorero. El Gobierno de la Real Hacienda en el Siglo XVIII español” by Anne Dubet (Clermont Auvergne University, France) and Sergio Solbes (Universidad de Las Palmas de Gran Canaria, Spain).

The authors of this issue have been: Mikhail Kuter, Marina Gurskaya and Dmitriy Aleinikov (Kuban State University, Russia); Silvia Sinicropi, Damiano Cortese, Massimo Pollifroni, and Valter Cantino (University of Turin, Italy); Potito Quercia (University of Bari, Italy); José Ignacio Martínez Ruiz (Universidad de Sevilla, Spain); Helena Saraiva (Instituto Politécnico da Guarda, Portugal), Maria-Céu Alves (University of Beira Interior, Portugal), and Vítor Gabriel (Instituto Politécnico da Guarda, Portugal); Claudio Nascimento Pedroso (Federal University of Rio de Janeiro, Brazil), José Paulo Cosenza (Fluminense Federal University, Brazil), and Alberto Donoso-Anes (University of Seville, Spain); and Ana Clarinda Cardoso and Joana Sequeira (University of Porto, Portugal). We thank the authors for trusting De Computis for the dissemination of their papers.

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

- Ana Alexandra Caria (University of Minho, Portugal).
- Hernani Carqueja (Centro de Estudos de História da Contabilidade da APOTEC).
- Walter Carrizo (Universidad Nacional de la Patagonia, Argentina).
- Stefano Coronella (Università Parthenope di Napoli, Italy).
- Manoli Domínguez-Orta (Universidad Pablo de Olavide de Sevilla, Spain).
- Francisco Javier Fernández-Roca (Universidad Pablo de Olavide de Sevilla, Spain).
- Esteban Hernández Esteve (Comisión de Historia de la Contabilidad de AECA).
- Lúcia Lima Rodrigues (University of Minho, Portugal).
- Inmaculada Llibrer Escrig (Universidad Católica de Valencia, Spain).
- Maria Pia Maraghini (Università degli Studi di Siena, Italy).
- Juan José Martín García (Universidad de Burgos, Spain).
- Roberto Rossi (University of Salerno, Italy).
- Alan Sangster (University of Aberdeen, UK).
- Vyacheslav Sokolov (St. Petersburg State Economic University, Russia).
- Susana Villaluenga de Gracia (Universidad de Castilla-La Mancha, Spain).

The Journal currently has 1,199 citations in Google Scholar and an H16 index (<https://scholar.google.es/citations?hl=en&user=u7HenA4AAAJ>). Our aim is to continue improving in this index and to be able to “enter” the Scopus index.

Next, the published articles are glossed:

1. Mikhail Kuter, Marina Gurskaya and Dmitriy Aleinikov (Kuban State University, Russia) have published their work, entitled “The Earlier Synthetic Balance Sheet of Datini's Company in Avignon (1410): The Combined Accounting System”. The authors present an explanation of the accounting system used by the Francesco di Marco Datini's company (Avignon 1409-1410). This accounting system used Stocktaking and Double Entry in order to determination of the Operating Result and produce an Analytical Balance Sheet. The study analyzed the Quaderno di Ragionamento with the aim of clarifying the features of this process. They also inquiry the procedure used in preparing the Synthetic Balance Sheet, a process not known previously elsewhere. This research is based on the account books, preserved in the State Archive in Prato, of the medieval merchant company of Datini.
2. Silvia Sinicropi, Damiano Cortese, Massimo Pollifroni, and Valter Cantino (University of Turin, Italy) publish their article entitled “Crowdfunding and Accounting History: the construction of the Gran Madre di Dio church (Turin, 1814 - 1832)”. This study emphasizes the Accounting History, shedding light on its relation with artistic-cultural patrimony, an issue that has been scarcely addressed but is always a matter underlying the greatest monuments of any civilization. As a case study, the study focuses on one of the most significant monuments of Turin, the “Church of Gran Madre di Dio”, which was built to commemorate a historical-political event. This study corrects, from an accounting and historical perspective, the scarcity of knowledge linked to this Church and highlights the social impact that its construction had upon the Turin area.
3. Potito Quercia (University of Bari, Italy) shows his work entitled “Accounting and Insurance in the Early Modern Age”. The aim of this article is to offer, through the use of accounting sources from the 16th century, a contribution on maritime insurance. The research focuses on the importance of account books in the sector. The paper analyzes a business case in Ragusa (present Dubrovnik), and study the insurance activity of a merchant in the city. Through the analysis of accounting records, the author shows aspects related to insurance management, profits and losses derived from this activity.
4. José Ignacio Martínez Ruiz (Universidad de Sevilla, Spain) presents his work entitled “La Contabilidad del Sherry. La Bodega de la Compañía de Jesús en Jerez de la Frontera (1668-1766)”. The aim of this paper is twofold: first, to analyze the accounting procedures implemented by the College of the Society of Jesus in Cadiz to control the funds that were used in cultivating the vineyard they had in the city of Jerez, and especially, to manage the flows of wine stored in the Society's wine cellar; and second, to reconstruct the principal indicators and the functioning of the wine cellar on the basis of the primary documents on which this article is based from the mid-Seventeenth to the mid-Eighteenth century. The study of these books allows us to know key aspects of the workings of the College's winery, including the absence of specific wine cellar books; the enduring difficulties in managing the cellar's inputs-outputs, and the concern to ensure the quality.
5. Helena Saraiva (Instituto Politécnico da Guarda, Portugal), Maria-Céu Alves (University of Beira Interior, Portugal), and Vítor Gabriel (Instituto Politécnico da Guarda, Portugal) published their work entitled “The Pioneering Accounting Standardisation and Harmonisation Process in Portugal: Accounting in the Insurance Sector between 1907 and 1999”. The authors present an analysis of insurance accounting during the twentieth century, when the main developments in matters of standardization in this field of Accounting in Portugal. The analysis focused on the legislative basis that can be taken as reference for the field of this branch of Accounting. The results

of the study indicate that the first successful attempt at accounting standardization in Portugal, although of a sector nature, may be connected with this economic activity. The historical reasons for the existence of this branch of Accounting are also presented.

6. Claudio Nascimento Pedroso (Federal University of Rio de Janeiro, Brasil), José Paulo Cosenza (Fluminense Federal University, Brasil), and Alberto Donoso-Anes (University of Seville, Spain) present their paper entitled “The Portuguese Royal Treasury: Management, Taxation and Accounts Control in the Johannine Period (From 1814 To 1820)”. In 1807, due to the imminent invasion of Portugal by the Napoleon troops, the Queen of Portugal, her son, future King Juan VI (Prince Regent at the time), had to escape to Brazil. The transfer of the Portuguese Court to Brazil transformed the then colony of Portugal, between 1808 and 1821, into the seat of the Portuguese Monarchy, giving to the country a significant role in the economic, social, and political issues of the Portuguese Empire. Among the changes made by the Portuguese Crown in Brazil in the process of reorganization of the State, the authors highlight the creation of the Royal Treasury, similar to the one existing in Lisbon since 1761, which was responsible for the collection and accounting entries of the income generated throughout the Portuguese domain. The paper examines the balance sheets of the ledger book of the 2nd Royal Treasury General Accountancy from 1814 to 1820, based on historical and documentary research conducted in the collections of the Brazilian National Archive. The purpose of the study is to analyze the quality of the accounting information recorded in the annual balance sheets, comparing it across different periods and determining its functionality as a tax control tool.

7. The last contribution of this issue presents a study by Ana Clarinda Cardoso and Joana Sequeira (University of Porto, Portugal). These authors present an article entitled “Michele da Colle’s Account Books (1462-63): The First Example of Double Entry in Portugal?”. The title of the paper introduces the author’s question. Michele was a Tuscan merchant, who settled in Lisbon in the 15th century. The record of the accounting data of the first two years of its activity in Portugal is kept in two books. The authors analyze of the characteristics of these sources, so that it can be seen to what extent they comply with the general principles of the Digraphic Method. The study aims to contribute to the debate on the possible Italian influence in the introduction of the Double-Entry Method in Portugal. Analyzing the characteristics of the books, it can be concluded that we are dealing with an example of a Double Entry that, although not perfect, falls within the context of Tuscan accounting production at the time, which consists of a phase of evolution and improvement of the Digraphic Method.

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Editorial Team of De Computis.