

ACCOUNTING RESEARCH IN SPAIN: SECOND HALF OF THE 20TH CENTURY ¹

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RESUMEN

Este trabajo aborda el análisis de la literatura contable en España, limitado temporalmente a la segunda mitad del siglo XX y algo más. Después de una introducción, en la cual se plantean los cambios fundamentales ocurridos en esta materia a lo largo del periodo referenciado, el trabajo presenta una primera parte en la que se ofrece una visión concisa de publicaciones sobre teoría de la contabilidad, en general. El siguiente epígrafe acomete cuestiones más especializadas, desde estados financieros consolidados y precios de opciones, hasta el tratamiento de contratos y contabilidad social, cuentas contables así como contabilidad pública. Continúa con el epígrafe dedicado a diversos aspectos de auditoría, y prosigue con temas metodológicos que abarcan desde la axiomatización de la contabilidad hasta la teoría positiva. El siguiente epígrafe cubre el amplio espectro de la contabilidad de costes y de gestión, incluyendo cuestiones conductuales y de medioambiente, así como la utilización de la inteligencia artificial. Las dos secciones siguientes tratan sobre historia de la contabilidad (tema muy aceptado entre los contables españoles) e instituciones, respectivamente, abordando las principales instituciones académicas contables y revistas de España. La gran cantidad de literatura existente nos ha obligado a limitar el espacio destinado incluso a los trabajos más significativos, y a realizar sólo un boceto o una mera clasificación de otras importantes publicaciones, como “ejemplos representativos” de determinadas líneas de investigación.

ABSTRACT

This paper deals with accounting literature in Spain, though mainly limited to the second half of the 20th century or slightly beyond. After an introduction discussing the fundamental change that Spanish accounting literature has undergone during this period, the paper offers first a concise survey of general studies in accounting theory. The next section discusses more specialized issues, from consolidated financial statements and option pricing to the treatment of leases and social accounting, charts of accounts as well as government accounting. Then follows a section dealing with various aspects of auditing, and subsequently one with methodological issues that range from the axiomatization of accounting to positive accounting theory. The next section covers the wide spectrum of cost and managerial accounting issues, including behavioural and environmental ones, as well as the use of artificial intelligence. The following two sections deal with accounting history (a favoured topic of Spanish accountants) and institutional issues, respectively, covering major academic accounting institutions and journals in Spain. The extensive literature available, forced us to devote limited space even to the most prominent works, and allowed us only to sketch or categorize other important publications as ‘representative samples’ of particular research directions.

¹ Financial assistance from the Social Sciences and Humanities Research Council of Canada is gratefully acknowledged as far as the contribution by R. Mattessich is concerned.

For the corresponding development of major Spanish accounting publications during the first half of the 20th century, see Carrasco Díaz et al (2004).

PALABRAS CLAVE:

España, contabilidad, publicaciones, investigación, teoría, auditoría, contabilidad de costes, desde 1950.

KEY WORDS:

Spain, accounting, publications, research, theory, auditing, cost accounting, beginning with 1950.

1. Introduction

As a continuation of the review initiated in Carrasco Díaz et al, (2004), about major Spanish accounting publications of the first half of the 20th century, this paper offers an overview of accounting literature in Spain, during the second half of the 20th century and slightly beyond.

The 1950s were still a time when the prominent works of Spanish accounting literature were textbooks that made the students acquainted with the state of the art as well as some of the foreign literature. As such, the book by Rodríguez Pita and Rodríguez Flores de Quiñones (1956) became quite prominent in the Iberian accounting literature, and so did two works by Fernández Pirla (1957, 1960), all three of them as leading texts (apart from the contribution of such an “elderly statesman” as Boter Mauri, 1959). But as Fernández Peña pointed out:

After the publication of this work [Fernández Pirla (1957)], there was a lull of some years, but at the beginning of the sixties, there was renewed activity, resulting in a number of works of particular interest: Bueno Campos (1974), Cañibano Calvo (1975/79), Bueno Campos and Cañibano Calvo (1978), Casanovas Parella (1976), Requena Rodríguez (1977), García García (1980). Mention should also be made of the exceptional academic theses by Vereda Espada (1977), Hernández Diosdado (1976), García Martín (1978), Larriba Díaz-Zorita (1979), Fernández de Caso (1981) and Tua Pereda (1982)”. In the field of applied accounting research, we may cite: Alvira Martín and García López (1976) and Cuervo García and Rivero Torre (1986). (Fernández Peña, 1984: 192).

A comparison of the texts by Rodríguez Pita and Rodríguez Flores de Quiñones (1956) and Fernández Pirla (1957) with later editions of Fernández Pirla (e.g., its 10th edition of 1986), shows interesting differences as to the development of academic accounting in Spain during this time. While the former editions still look towards the past, citing heavily Italian and French authors (apart from Spanish scholars and an occasional mentioning of German or English works), later editions (e.g., the 10th edition of 1986) of Fernández Pirla’s text relied slowly but increasingly on ideas derived from the English (including American) literature. This edition, for example, makes already reference to input-output models and national income accounting, to analytical methods, as well as to those Spanish authors influenced by them (e.g., Fernández Peña, 1957/1965; Cañibano Calvo, 1975). Montesinos Julve confirmed this in the following remark:

The publications and axiomatic methodology of Mattessich, Devine and Ijiri had a considerable influence. Cañibano (1974: 4) considered mathematical

and logical formulations as the main feature of their research programme adopted by academic accountants adopted during this period, who were leaving behind the legal and economic programmes. Some Spanish academics (Bueno, 1974; Montesinos, 1975, 1978a; Cañibano, 1975: 201 et seq.) began to be concerned with the objectives of accounting information and the user's decision-making needs, especially after the issue in 1966 of the ASOBAT study by the American Accounting Association. This methodological concern, as well as the deductive methodology used by formal mathematical approach authors (see Calafell, 1967a; García García, 1972) gave rise in Spain to the development of a theoretical system based on deductive reasoning, and a pragmatic approach based on the setting-up of a set of agreed general principles to be fully developed through concrete standards and principles.

(Montesinos Julve, 1998: 365).

Indeed, the bibliographies of most of those modern Spanish accounting works refer more to English literature than to any other. As to the link between accounting and *Economía de la Empresa* (similar to the Italian *Economia Aziendale* or to the German *Betriebswirtschaftslehre*), it still played an important role. Yet, as Montesinos points out, in time, this bond got weaker as it also did in other countries: 'however, the close personal bonds between Business Economics and Accounting characterized by Fernández Pirla have tended to dissipate, the scientific and personal links between the subjects are now very much weaker than in the initial period, when *Economía de la Empresa* sprang up as a separate discipline in Spanish universities.' (Montesinos Julve, 1998: 362). At any rate, modern Spanish accounting adapted easily to new trends and developed more freely than the Italian *Ragioneria* (that has been a hostage to the restrictions imposed by Zappa's view of *Economia Aziendale*).²

Generally speaking, Spanish accounting has experienced during this period the following changes:

- Heavier reliance on Anglophone accounting literature, and overcoming the language barrier (particularly among the younger generation).
- A more significant presence of Spanish authors and publications in international accounting forums (journals, reviews, conferences, etc.).
- Enlarging the spectrum of Spanish accounting research topics.
- Greater emphasis on international accounting standards and harmonization (than on tax regulation and other purely local requirements).

Due to these changes, Spanish academic accounting made great strides during the second half of the 20th century. It showed an astonishing vitality, particularly in comparison to the first half of this century (the highlights of which were mainly best-selling textbooks). The reason for this Spanish "renaissance" is partly explained by the economic recovery due to

² However, in contrast to the paper by Montesinos Julve (1998), this Chapter deals exclusively with Spanish accounting, but not with the super-discipline of *Economía de la Empresa*.

joining the European Economic Union, as well as the bent-up energy released when Spain became a free and democratic country. But the academic advances in accounting have to be attributed to a new outlook promoted by the capable leadership of a group of scholars. They were ready to accept 'foreign' ideas, to disperse them in Spain, and to develop them for the local situation. The most prominent among these academics were: Fernández Peña, Fernández Pirla, Cañibano Calvo, Tua Pereda, García García, Cea García, Buenos Campos (particularly in the area of Economía Empresariales), Carmona Moreno, Gabas Trigo, García Benau, Gonzalo Angulo, Montesinos Julve, Requena Rodríguez--and in the area of accounting history, Hernández Esteve.

As to the question to what extent Spanish accounting research contributed to advances of the second half of the 20th century, a fairly positive answer can be given. First, Spanish accounting research adapted to many new trends in a manner that can easily compete with other Southern European countries.³ Second, this research has greatly contributed to the European discussion on such topics as international standardization and harmonization, as well as issues of auditing, consolidation, and new techniques of managerial accounting (primarily at international conferences and in the *European Accounting Review*—though occasionally also in other accounting journals of English tongue). Third, it has absorbed ideas from the British critical-interpretive camp as well as fundamental American methodological thoughts. However, the application of high-powered statistical methods in empirical research is relatively rare⁴-- though there are many empirical studies and some discussions of "positive accounting theory". Furthermore, little interest has been manifested in the mathematical information perspective of accounting (see note 4). But it would be most unreasonable to apply the highly technical-mathematical standards of American accounting research to some European countries where the conditions (particularly those of capital markets) are very different. And fourth, the new legal reforms for Spanish university instructors put greater stress than previously on research and publication activity as a factor of promotion.

This fairly positive picture may find rough confirmation in the paper by Carmona et al. (1999: 470) that showed -- in its Table 1 of 'Country contributions to leading accounting journals...'—that Spain ranked (with a mean of 1.79 contributions per year) before Austria (with 1.22167), Norway (with 1.03176) and Ireland, Italy and Switzerland (each with 0.888333). In other words, Spain ranked in ninth place (among 26 European nations) in the

³ One may note that different European countries responded to the impact of Anglo-American research very differently. Spanish academics responded to a fairly wide spectrum of such research. But as to the information perspective of accounting (as initiated by Feltham, Demski, and others)--(with the possible exception of agency theory--) there was hardly any response. In Italy, on the other hand, this spectrum seems to be narrower, but there were several papers and one book, attempting to convey the essentials of the information perspective to Italian accounting academics (cf. Chapter 4).

⁴ An example of such a mathematical study in agency theory is that by Narayanan and Dávila (1998); another paper by Dávila (2005) on management control systems may here be added. Some experts may count such papers as Spanish contributions to the international accounting literature, as its second co-author seems to be from Spain--though presently he is Assistant Professor at Stanford University, and neither of those papers has a specific Spanish connotation.

number of accounting publications in thirteen Anglophone accounting journals (during the time from 1992 to 1997).⁵

The extensive literature available permitted us to devote limited space even to the most prominent works, and to present other important publications as ‘representative samples’ of particular research directions.

2. General theoretical studies

In the early 1950s a belated translation of Schmalenbach’s (1954) book on ‘dynamic accounting’ appeared. This may have opened the new trend in Spanish accounting--one more open to ideas from “Northern Europe” and, more importantly, soon afterwards, from the “West”.⁶

Among the more traditional Spanish texts (apart from the books mentioned in the introduction), there were some theoretical studies, foremost by such authors as Goxens Duch (1954, 1974, 1993), Calafell Castello (1960-61, 1967a, 1967b), and Pique Battle (1960). Yet, despite such endeavours, the 1960s and early 1970s were strongly dominated by French authors and the related problem of establishing charts of accounts. This, as Montesinos Julve (1998: 364) pointed out, “gave rise to much descriptive and analytical literature, it inhibited a critical turn of mind in accounting research”.

From the mid-1970s onwards, studies by a leading group of accounting theorists changed the scene. Above all, the publications by Cañibano Calvo (e.g., 1974, 1975) led to a genuine revolution towards modern Spanish accounting research. Cañibano’s research interests are very broad but with basic reference to the theory and methodology of accounting with a clear formal delineation, as well as an emphasis on foundational research that manifested itself in individual publications or in co-authorship with other scholars.

Another leading members of this group was the late García García (1974, 1975), with his analysis of the circulatory system (“cycle theory”) of the firm, and the study of double-entry in modern accounting, respectively. Among the above-mentioned publications, this “cycle theory” with its “subtle dissection of variables” is the only Spanish work that received special emphasis in Tua Pereda’s (2004: 100-102) comprehensive paper on the evolution and situation of modern accounting thought. Tua Pereda, a former colleague of the late García García, points at the importance of this “eminently formal” and graphical presentations that offer great pedagogic advantages. The significance of García García (1974) for economic circulatory systems in general, has also been affirmed in Cañibano Calvo and Gonzalo

⁵ These journals are: *Abacus*; *Accounting, Auditing and Accountability Journal*; *Accounting and Business Research*; *Accounting, Organizations and Society*; *The Accounting Review*; *Contemporary Accounting Research*; *Critical Perspectives of Accounting*; *the European Accounting Review*; *Journal of Management Accounting Research*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Journal of Business Finance and Accounting*; and *Management Accounting Research*—for further details see the original paper (Carmona et al., 1999).

⁶ Apart from the translation of Schmalenbach’s *magnim opus*, a series of other foreign publications were translated during this period (and later) into Spanish, for example: Vlaeminck (1960), Hansen (1961), Schneider (1969), Ijiri (1972), Mattessich (1958, 1973, 2000, 2002, 2004).

Angulo (1995: 47). However, the comprehensive and probing investigations of both, Cañibano Calvo (e.g., 1974, 1975, 1991, 1998) and Tua Pereda (e.g., 1982, 1983a, 1983b, 1991, 2004) himself, would hardly deserve less appreciation.

There are, for example, the following publications by Tua Pereda (1982, 1983a, 1983b, 1991). Particularly the last of these, with its survey of empirical studies and utilitarian decision theory, market efficiency, content of accounting information, alternative information models, and other ‘modern’ concepts. However, this paper (Tua Pereda, 1991) is rather a review and discussion than an application or extension of pertinent empirical research.

In the course of his studies Tua Pereda raises questions of the following kind: In which way does decision theory utilize accounting information? What is the most useful information in such cases? What kinds of decision models are used for different purposes or different users? What is the best way to convey accounting information? How are the capital markets and firms affected by the pertinent accounting information? What effects do accounting figures have on the enterprise? Which accounting information promotes, and which impedes the optimisation of resources?

Further notable publications were those by Alvira Martín and García López (1976) on how experts see the notion of “truth” in accounting; Alvarez López and López Caso (1981) on conceptualizing modern accounting; or Crespo Domínguez (1993) re-opening of the problem of matching costs and revenues. There were also a series of empirical studies: For example, those by Gabás Trigo and Apellániz Gómez (1994), an investigation on accrual vs. cash-basis accounting; Apellániz Gómez and Labrador Barrafón (1995), an examination of the impact of the Spanish Chart of Accounts of 1990 on the calculation of social benefits; and a frequently mentioned work by Giner Inchausti (1995), namely a theoretical and empirical study (with statistical samples) on the usefulness of information in controlling management activity (explaining the reasons for the managerial choice of a specific information). Furthermore, García Benau (1997) critically examined the tension between accounting praxis and theory from an international point of view. Particular attention may deserve Cea García (1996) for his endeavour towards establishing a solid and scientific basis of Spanish accounting research, but other contributions of this author are more appropriately discussed in the next Section. Finally, we should mention a series of studies on standards and principles of financial as well as managerial accounting by AECA (e.g., 1981-2004, 1990, 1990-2004).

3. Specialized theoretical studies

Cea’s (1974, 1980, 1987, 1995, 1997) manifest a clear orientation towards accounting’s role in explaining social reality. He also published on various special issues, such as changing purchasing power, social balance sheets, accounting issues of future contracts and new financial instruments, as well as foreign currencies. However, his rejection of incorporating value judgments in accounting (including its standard-setting) might create difficulties. To overcome this, a systematic approach for relating the means of accounting to specific and well-defined ends (to ‘neutralize’ the value judgements) might be necessary (cf. Mattessich 1995: Chpts. 11 and 12).

To this category also belongs research on consolidated financial statements (often called in the European literature “group accounts”), as those by Cañibano Calvo and Cea García (1971), Bueno Campos (1972a), Fernández Peña (1977), Alvarez Melcón (1978), and

Capella San Agustín (1975). From 1977 onwards the Instituto de Planificación Contable (of the Ministry of Economics and Business) promoted pertinent accounting standards (for details, see Fernández Peña, 1984: 195-196).

Another area that aroused considerable interest in Spain was social accounting (in the private-welfare sense). To this group belong such publications as Ortigueira Bouzada (1977), Cea García (1980), Arderiu Gras (1980), Fernández Rodríguez (1980), García García (1980), Giménez Cassina (1980), Keller and Serrano (1980), Montero Perez (1980). During the late 1970s and early 1980s the interest in social balance sheets disappeared, but from 2000 onwards social accounting emerged in the broader area of Corporate Social Responsibility (e.g., Vallverdú Callafel, 2003; AECA, 2004).

Further topics, were those of valuation and inflation, particularly in the face of a Spanish law of 1961 that offered several options of value adjustments (cf. Fernández Peña, 1984: 196): Fernández Pirla (1963), Cubillo Valverde (1967), Cea García (1974), Cubillo Valverde and Fernández Peña (1974), and Serra Salvador (1978). Studies on cash flow and flow of funds were also popular, as for example in Pinilla Monclus (1975), Casanovas Parella (1976), Bueno Campos and Cañibano Calvo (1978), and Gabás Trigo and Apellániz Gómez (1994). One may further mention the study on balance sheet analysis by Alvarez López (1970), and the one on liquidity issues by Rodríguez Rodríguez (1979).

Another issue was corporate accounting, dealt with, for example, Fernández Peña (1957) and Cañibano Calvo (1998). Two topics that received less attention were accounting for leasing, as in Vidal Blanco (1977), and the optimal level of reserves in Vereda Espada (1977). Apart from that, the Instituto de Contabilidad y Auditoría de Cuentas (ICAC) published works on the accounting treatment of financial derivatives, as those by Alcarria Jaime (1998) and Borrás Pamies (1999). This subject was also dealt with in several publications by Cea García (1987, 1990 and 1995).

Furthermore, there is the much broader topic of governmental accounting regulations, accounting standards and harmonization issues with the European Community. It was examined by Fernández Pirla (1963), Ramos Díaz (1969), Montesinos Julve (1980), Gonzalo Angulo and Tua Pereda (1981), García Benau (1995), and Lainez and Callao (2000). Publications on Spanish and European accounting comparability were those by Gonzalo Angulo (1992), Cañibano Calvo and Giner Inchausti (1994), Cañibano Calvo and Mora Enguidanos (1997), Cañibano Calvo and Cea García (1999). A related work on the social-political determinants in establishing Spanish accounting regulations by Ruiz Barbadillo (1997) received the “Premio Carlos Cubillo Valverde” (an award established in memory of the eminent Spanish accountant and auditor).

More distantly related to this area were a series of studies on the chart of accounts. Soler Amaro (1980), Beascochea Ariceta (1982), Sáez Torrecilla and Corona Romero (1991), as well as Chauveau (1995) discussed the 1973 Chart of Accounts and subsequent developments⁷. Carmona Moreno et al. (1993), as well as Céspedes (1993), both dealt with the environmental or ecological aspects of our discipline. There were even studies on option

⁷ For the early evolution and development of the Spanish Chart of Accounts, see Fernández Peña (1984: 192-194).

pricing, as, for example, the one by Fernández Blanco (1989), though they belong rather to the area of finance.

Other studies concerned themselves with problems of foreign currency in relation to the chart of accounts. In this respect, the 1990 Chart Account Reform was highly criticised by Busto Marroquín and Niño Amo (1990), Larriba Díaz-Zorita (1990), Ramos Stolle and Fernández-Feijóo (1994), Pedraja García (1995), Cea García (1997) and AECA (2001: included in 1981-2004).

More recently, accounting for intangibles (including problems of extractive industries and human resource accounting) has become a topic of interest. These include some publication of the European project MERITUM (led by the Cañibano and Sánchez's research group), such as: Cañibano Calvo et al. (1999, 2000a, 2000b), Escobar Pérez et al. (2000), García-Ayuso Corvasí et al. (2000), Sánchez Muñoz et al. (2000).

Finally, in the area of government accounting the following publications might be mentioned: Calleja Meso (1961), Argüello Reguera and Aracil Martín (1974), Morala Gómez (1990), Norverto and others (1990), Ferrer Jeremias and Alamán Sales (1992), Muñoz Colomina (1994), Sánchez-Mayoral García-Calvo (1997). To this must be added a study on local government by Navarro Galera (1998) that received the 'Premio de Investigación Mestre Racional'.

Since 1990s, a research group based at the University of Zaragoza (though including also colleagues from other universities) has become a central focus in this particular area. Among other publications, the following might be of special interest: Torres Pradas (1991), Vela Bargues (1991, 1992, 1994), Montesinos Julve (1993, 1994), Pina Martínez (1993, 1994), Pina Martínez and Torres Pradas (1995) and Montesinos Julve et al. (1998). Those studies had a considerable impact on accountants trying to improve public management and control. Their main thrust lies in the proposal to control public expenses by exploiting modern administration methods, above all, by applying to the public sector accounting procedures similar to those of the private sector.

4. Studies in auditing

In the early decades of this period, separate publications on auditing were relatively rare. One of the earliest seems to have been by Snozzi (1969); later appeared those by Almela Díez (1987), Urías Valiente (1987, 1990) and Nuñez Lozano (1989). But during the 1990s a host of publications in this area burst forth, including a series of Spanish publications by particular institutions (see below the Section on 'Institutional developments and future prospects'). The best known of the books on auditing were by such prestigious authors as Fernández Peña (1993), Martínez García (1996--dealing mainly with materiality and auditing risks) and García Benau et al. (1998)—the last two received the prestigious "Premio José M^a Fernández Pirla" (a research award named in honour of the most revered Spanish accounting academic of the second half of the 20th century). Other prominent Spanish publications on auditing were by Cañibano Calvo (1991), Sierra and Bonsón (1992), López Aldea (1995), Sierra and Orta (1997), Verges Mame (1998). Even Arthur Andersen Co, (1998) issued a Spanish book on accounting and auditing instructions.

Analyses of "audit expectations" can be found in García Benau and Humphry (1992) and García Benau et al. (1993), while Castrillo Lara et al. (1995) dealt with such topics as

ethics and the auditor's independence, and Brío González (1998) examined the effect of conditional audit reports on the pertinent stock prices. Other papers worth mentioning were those by García Díez et al. (1996), dealing with auditing for banking, and Medina Hernández et al. (1997) exposing the point of view of companies as clients of the auditing profession; other aspects of auditing were investigated by Fernández Peña (1993), and Gonzale Angulo (1995).

Special mentioning deserve the papers by García Benau et al. (1999) and Ruiz Barbadillo et al. (2000); they developed competing research agendas for Spanish auditing. Both of these papers analyse Spanish auditing and the possibilities of improving society's confidence in auditing reports.

Finally, special aspects from the auditor's perspective are discussed in several papers—for example: Martínez Arias (1993), on financial scorecards and their use in auditing, Poveda Maestre (1995), on computer control in auditing, Prado Lorenzo (1993), on the application of the “going concern principle”, and Prado Lorenzo et al. (1995), discussing the opinions of auditors on a series of important professional issues, and concluding with a “state of the art” report.

5. Methodological studies

The introduction mentioned that from the 1950s onwards, Spanish authors became increasingly interested in North American literature. This manifested itself in a series of methodological studies, such as Alcocer Chillón's (1956) applications of the input-output Leontief model to accounting; Mattessich (1958—a Spanish translation of a paper published in England in 1957) and Mattessich (1973), both on accounting axiomatization and matrix accounting; and Ballesteros (1975) on the new trend in accounting. Further studies by Aldaz Isanta (1971) and Bueno Campos (1974) dealt with aspects of economic information theory; and two by García García (1972, 1983) with modern trends in accounting.

Other methodological studies focused on auditing, as for example by Balagué Doménech (1986); and others again, as those by Requena Rodríguez (1967, 1972, 1977), were first concerned with general methodological questions but later put greater emphasis on “multi-dimensional” aspects of accounting, its epistemology, and its analytical methods, respectively. Later, well-known programmatic studies were those by Prieto Moreno and Pérez Arnáiz (1992) and Monterrey Mayoral (1998), both discussing ‘positive accounting theory’; and a third study, by López Pérez and Rodríguez Ariza (2002) examining the cognitive value of methodological discussions. Similarly, the book by Cuadrado Ebrero and Valmayor López (1999) was concerned with methodological problems of modern, particularly American, accounting research. Previously, these two authors explained American standard setting to a Spanish audience (Cuadrado and Valmayor 1992).

Another group of papers concentrated on more specific methodological areas: García Martín (1978, 1980), on accounting in financial institutions; Casanova Ramón (1983), on share pricing based of accounting information; Flores Caballero (1992), on periodical accounting reports and financial states; and Banegas Ochovo (1997) on the use of accounting methods for determining the cost of capital.

6. Cost and managerial accounting

Surprisingly, in this area there exist two notable Spanish translations from Northern Europe and one from America on internal industrial or management accounting: the first from Danish by Hansen (1961); the second from German by Erich Schneider (1969); and the third from English by Ijiri (1972). Of course, there also were numerous studies on cost accounting, planning and budgeting by Spanish authors. Here too the Instituto de Planificación Contable was (as early as 1974) concerned with regulations on cost accounting and the promotion of pertinent publications.

Major studies were, for example: Cardús Rosell's (1950) research on management and business control; González Ferrando's (1960) inter-industry comparison of the shoe industry; general studies on cost accounting and control by Calafell Castelló (1967b), and by Bueno Campos (1972b); and Hernández Diosdado (1976) on planning and budgeting; Cea García (1979) and Cañibano Calvo and Mallo Rodríguez (1974) on business behaviour as reflected in accounting and in joint production costing, respectively; a paper on internal accounting by Requena Rodríguez (1974); a renowned dissertation by Gonzalo Angulo (1979) with some cost accounting issues and the claim that accounting theory serves only management in its struggle against other stakeholders; as well as a book by Mallo Rodríguez (1979) on cost accounting that became a basic reference work for cost accounting instructors as well as researchers; finally, a book by Rivero Torre (1977) dealing with problems of depreciation and related issues

Furthermore, there was a more applied study by Bueno Campos et al. (1980), and by Beascoechea Ariceta (1980, 1982) on cost accounting for industry, and its relation to the Chart of Accounts, respectively. There was also a study on entrepreneurial control by Soldevilla García (1978), and one on the structure of costing by Sáez Torrecilla (1982); another study by Gutiérrez Ponce (1991) dealt with the tools of cost control.

Larrañetta et al. (1991) even studied the application of artificial intelligence to planning, programming and quality control, while Carmona Moreno (1993) dealt with the relation between managerial accounting and technological changes. Martínez Vilches (1990), AECA (1994: included in 1981-2004) and Fernández-Feijóo Souto (1994) focused their research on cost accounting in the banking and financial sector, while other studies dealt with cost accounting and behavioural issues, as for example Blanco Dopico et al. (1999).

The most prolific author on Activity Based Costing (ABC) in Spain is Castelló Taliani (1992a, 1992b, 1993, 2000—including: Castelló Taliani and Lizcano Alvarez, 1994). Other well-known publications in this area were Fernández Sevillano (1995), Merlo (1995) and Camaleón Simón (1997)—the first one with its socio-economic aspects of ABC costing, the second with its relations to cost allocations, and the third one examining the shortcomings of the ABC approach. Mallo Rodríguez and Merlo (1995) were concerned with managerial control and budgeting, while Iglesias Sánchez (1996) coordinated several proposals of different authors on the advances and practices of management accounting. Carrasco Díaz (1997) offered a study on cost accounting in a hospital setting, and Alvarez López and Carrasco Díaz (2000) a study for the construction industry.

One of the more recent subject matters of Spanish cost accounting is the Balanced Scorecard (BSC or “Cuadro de Mando Integral”, abbreviated as CMI). Although there exists much literature on this topic, we emphasize the publications by López Viñepla (1998), who

created a BSC school with an empirical perspective, as well as Aparisi Caudeli and Ripoll Feliu (2000) that present the BSC as a basic management tool. Other authors, like Banegas Ochovo and Nevado Peña (1999) stressed its management control aspects; Aparisi Caudeli et al. (2000) illuminated it from a technological point of view, discussing the potential of the automation of BSC. Fernández-Revuelta Pérez and Ask (2001) focused on problems of implementation; and Fernández-Feijóo Souto et al. (2003) on the application of BSC in small and medium size companies.

Recent contributions to the international managerial accounting literature by young Spanish scholars, but in English, are such papers as Fernández-Revuelta and Robson (1999), as an empirical study on hypocrisy in a multi-national company; Larrinaga González and Bebbington (2001), as empirical investigation on the implementation difficulties of environmental accounting; and Bisbe and Otley (2004) on management control systems in relation to product innovation. Some experts may even add such sophisticated studies by Spaniards living abroad, such as Narayanan and Davila (1998) and Davila (2005), as pointed out in note 4.

7. Studies in accounting history

Spain has had for considerable time special strength in accounting history, and can boast to have some of the world's finest experts in this particular area. Foremost among them is the internationally renowned Hernández Esteve (who gained twice the highest award the Academy of Accounting Historians has to grant, the "Hour Glass Award"). He expressed the following remark about the present interest of Spaniards in accounting history:

This interest has been both a result of, and a contributing factor to, the creation of the Comisión de la Contabilidad (Commission of Accounting History) within the Asociación Española de Contabilidad y Administración de Empresas (AECA)...To Spanish archivists, account books have always been an undecipherable enigma, a situation which is now beginning to change thanks to the results of accounting historians....Hernández Esteve, on the other hand, paid also attention to the great predominance that English speaking countries (United Kingdom, USA, Canada, Australia) have achieved in accounting history research. This he argued "had some regrettable aspects since writers in those countries....ignore publications in languages other than English, and also concentrate their efforts on contemporary questions which concern their cultural area directly, such as the formation of the accounting profession, the development of management accounting, the power-discipline relationships disclosed by Foucault and so on. (Hernández Esteve, 1995: 250-251).

The publications and papers by this author (dealing not exclusively with accounting history but occasionally with commercial history in general)⁸ are too numerous to mention here, but among his best known works, the following ought to be mentioned: Hernández

⁸ We have tried to include in this Section only published historical material directly related to accounting (but not to commercial history in general).

Esteve (1981, 1982, 1988, 1993, 1994a, 1994b, 1995, 1996, 2000). They deal with various historical topics of accounting and its legislation from the Middle Ages onwards to Luca Pacioli (and the 500th anniversary of his work) and beyond.

Other well-known names and historical publications on accounting are: Goxens Duch (1974) on the evolution of accounting doctrines in Barcelona; Luna Luque (1974) and later Donoso Anes (1992) on Bartolomeo Salvador de Solórzano, the first exponent of the double-entry system in Spain; Tua Pereda (1983, 2004) on methodological and historical questions of accounting norms; Busto Marroquín (1992) on specific accounting methods used in the 18th century; González Ferrando (1992, 1993) on Luis de Luque y Leyva who re-introduced double-entry to Spain, and on the royal household of prince Don Juan, respectively; Goxens (1993) on the evolution of professional accounting; Donoso Anes and García-Ayuso (1993) on academic issues on the history of accounting; Jouanique (1994) on B. Cotrugli, the first to write (though not publish) on double-entry bookkeeping.

As to historical publications on more recent accounting literature and research, there is, first of all, Fernández Peña (1984, 1989, 1992), who produced a number of closely related publications (including two English papers) on Spanish accounting research during the 20th century. Furthermore, Montesinos Julve (1998) wrote his frequently mentioned paper on “Accounting and business economics in Spain”; and Carmona Moreno et al. (1999) a “Profile of European accounting research”. And in the 21st century appeared (in Spanish) a survey of international accounting research during the second half of the 20th century by Mattessich (2000) as well as a survey of Spanish accounting publications of the first half of the 20th century by Carrasco Díaz et al. (2004).

A particularly intriguing paper by Carmona et al. (1999) offered a profile (in English) of European accounting research, comparing the contributions of some 26 countries (see last paragraph of second Section above). Furthermore, one may mention an interesting doctoral dissertation by Rivero Menéndez (2000) on Mesopotamian accounting. There also exist some facsimile reproductions of notable accounting books from the past together with commentaries: For example, one by Carrasco Díaz and González Gomila (1996) on J. M. Cañizares Zurdo’s (1933) accounting history, and another one by Donoso Anes and Donoso Anes (1998) on the bookkeeping work by Sebastián Jócana y Madaria at the end of the 18th century.

8. Institutional developments and future prospects

Several institutions played a crucial role, not only in the modern development of Spanish accounting practice, but also in accounting theory. The oldest association of public accountants, the Instituto de Censores Jurados de Cuentas de España (ICJCE, founded in 1945) with its journal, *Revista Técnica* (The Technical Review of the Institute of Chartered Accountant of Spain) and two governmental agencies: First, the Instituto de Planificación Contable (IPC), Ministerio de Economía y Hacienda (Institute of Accounting Planning) that, under the direction of Cubillo Valverde, promoted a series of important publications on a variety of topics (for details, see Fernández Peña, 1984: 198-199); and afterwards, as successor to IPC, the Instituto de Contabilidad y Auditoría (ICAC) of the Ministerio de Economía, although fulfilling mainly practical functions, it sponsored a series of important research studies.

Other important Spanish accounting institutions are: the Agencia Española de Administración Tributaria, the Asociación Española de Asesores Fiscales, the Asociación Profesional de Expertos Contables y Tributarios de España (AECE), the Instituto de Estudios Fiscales, and the Registro de Economistas Auditores (REA). But the bulk of the theoretical work was initiated by two academic institutions. The pioneering work was done by the Asociación Española de Contabilidad y Administración de Empresas (AECA, Spanish Association of Accounting and Business Administration, Madrid) with its journal, the *Revista Española de Financiación y Contabilidad* (first issued in 1972). It also publishes, mainly for professionals, the *Revista AECA* as well as *The International Journal of Digital Accounting Research* (the latter from the year 2000 onwards), apart from a series of monographs, books, pronouncements of accounting norms, and other publications.

The other, somewhat younger academic institution is the Asociación Española de Profesores Universitarios de Contabilidad (ASEPUC, Spanish Association of University Professors of Accounting), publishing the *Revista de Contabilidad* (Accounting Review), holding meetings (on a biennial basis) and performing a series of consulting functions. Finally, there is the Real Academia de Ciencias Económicas y Financieras (Royal Academy of the Economic Sciences, Barcelona) that also sponsored a series of excellent publications in economics, business, accounting as well as history.

Among important accounting and auditing journals not yet mentioned (and apart from numerous journals in Spanish tongue outside of Spain) are the following (listed in chronological order):

- *Revista Técnica Económica*, from the Ilustre Colegio Oficial de Titulados Mercantiles y Empresariales, founded in 1907 under the name of “Revista Científica Mercantil”.
- *Boletín de Estudios Económicos*, published by Universidad de Deusto and the Asociación de Licenciados en Ciencias Económicas, since 1946 till now.
- *Técnica Contable*, a private review, published since 1949.
- *Revista Técnica del Instituto de Censores Jurados de Cuentas*, by the Instituto de Censores Jurados de Cuentas, chartered accountant institute, since 1967.
- *Hacienda Pública Española*, published since 1970 by the Ministerio de Economía y Hacienda.
- *Cuadernos universitarios de planificación empresarial y marketing*, from the Universidad Autónoma de Madrid, published between 1975 and 1981.
- *Actualidad Financiera*, published in Alcobendas (Madrid) by Editora General de Derecho, from 1986 to 2001.
- *Cuadernos de Investigación Contable*, from the Universidad de Sevilla, but published since 1987 with an irregular frequency.
- *Partida Doble-Revista de Contabilidad*, by Especial Directivos, a private company that has been publishing it since 1990.

An important Inter-Hispanic link (with the motherland as well as among countries of the Spanish tongue) was created through the foundation of the Asociación Interamericana de Contabilidad (AIC) with its journals *Revista Iberoamericana de Contabilidad* and *Revista Iberoamericana de Contabilidad de Gestión*. A private but prominent journal, the *Revista*

Internacional Legis de Contabilidad & Auditoria, mainly serves the accounting community of South and Middle America. Perhaps, this journal constitutes more than any other a crucial link to the mother country of Spain that still is regarded as the spiritual leader. Indeed, many papers in this journal have been authored by academics from Spain.

Although scholars, not institutions, are the backbone of a vibrant research community, an efficient institutional and publication framework can contribute essentially to successful future research. Thus, the preconditions for the latter seem to be fulfilled for Spanish accounting. On the one hand, there is a competent and enthusiastic group of accounting scholars in Spain; on the other hand, there are a series of pertinent institutions supporting such research, together with the rest of the Spanish speaking world that looks to Spain for intellectual inspiration.

9. Conclusion

Accounting research in Spain during the second half of the twenty century has not only been influenced by foreign trends but by the political, economic and legislative evolution of the entire country. Spanish accounting research has greatly advanced during the second half of the 20th century and showed an astonishing vitality.

During the first twenty years of this period, until the 1970s (i.e., before the establishment of university accounting education) the foundation for the modern development of accounting research was laid by academics (e.g. Fernández Peña and Fernández Pirla), trade schools, business schools of lower level, and practitioners, as well as the Institute of Chartered Accountant of Spain.

As the country developed politically, culturally and economically, university instructors played a dominant role in creating the proper climate for solid accounting research: Cañibano Calvo, Cea García, Mallo Rodríguez, Montesinos Julve and Tua Pereda are the most significant names. For a later period those of García Benau, Giner Inchausti and Gonzalo Angulo have to be added.

Since the mid-1970s Spanish accounting research has been strongly influenced by the Anglophone accounting literature. There also has been a shift of emphasis from commercial and tax regulations to accounting standards from a legalistic point of view. With every new accounting regulation (e.g., 1973, 1990), an increasing number of publications dealt with problems of International Accounting Standards and the 'harmonization' with other European countries. Spanish accounting research has adapted to many new trends in a manner that can easily compete with other Southern European countries, be it through investigations in auditing, business consolidation, management accounting, methodology or accounting history.

The last decades of this period have been particularly productive, with a great number of publications in Spanish, promoted by the expansion and growth of universities. It also was the beginning of an international approach, laying a solid basis for future accounting research.

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