
PRESENTACIÓN / PRESENTATION

De Computis presents its Volume 20, Issue 2 (December 2023), including two doctrinal articles by authors from Portugal and Italy and written in Portuguese and English. In this Issue a chronicle entitled “*Vocación y Recuerdos de un Historiador de la Contabilidad por Esteban Hernández Esteve*” has also been published. This chronicle was written by **Esteban Hernández Esteve** to be presented at the 6th International Conference on Luca Pacioli in Accounting History, (Naples, November 7-9, 2019) and later published in *Revista Della Corte Dei Conti* (Special Issue 1/2021). At *De Computis* we have thought that publishing this chronicle is, in addition to being a summary of Esteban's career, a tribute to himself, who recently died, and was the founder of this journal.

A review carried out by Leandro **Cañibano** (President of AECA) and titled “*Hitos básicos en la historia del pensamiento contable: Fernández Pirla, José María, 1959-1983, Teoría Económica de la Contabilidad*” is also published. This review is included in the series of reviews of books contained in the **José María González Ferrando Library**, recently donated to AECA. Likewise, a review is published by **Carlos Ferraz** (APOTEC) of the book by Manuel Benavente Rodrigues (APOTEC) entitled “*O erário régio – as contas e o poder 1762-1833*”. This review has been written in Portuguese, English, and Spanish. The obituary of our appreciated and beloved **Antonio-Miguel Bernal** (*Universidad de Sevilla*), written by **José Ignacio Martínez Ruiz** (*Universidad de Sevilla*), is also published.

The authors of the Issue have been **Cecília Duarte**, **Miguel Gonçalves** and **Cristina Góis** (*Coimbra Business School–Polytechnic University of Coimbra*); and **Giuseppe Galassi** (*Università degli Studi di Parma*). We thank them for their trusting 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 articles. The referees of the papers published in this issue have been (in alphabetical order of their surnames):

- **Fátima Conde** (*ISCAC Coimbra Business School*).
- **Gerardo Cringoli** (*Università Telematica Pegaso*).
- **Carlos Ferraz** (APOTEC).
- **Serena Potito** (*Università degli Studi di Napoli "Parthenope"*).

We must inform the journal, according to the *Dialnet Index of Journals (IDR)*, is in **Quartile 1** in the field “*History*” and “*General and Specialized History*” and in **Quartile 2** in the field “*Economy*” (<https://dialnet.unirioja.es/metricas/idr/revistas/6205>). On the other side, at present the journal has surpassed the two thousand citations (specifically it has 2,003 citations) and an **H-Google Scholar Index 21** (<https://scholar.google.es/citations?hl=es&user=u7HenA4AAAAJ>).

The published articles are gossed below:

1. **Cecília Duarte**, **Miguel Gonçalves** and **Cristina Góis** (*Coimbra Business School–Polytechnic University of Coimbra*) have published their paper “*‘Algo de novo no Reino de Portugal’: identificação e apresentação, inéditas, do método contabilístico adotado pela Real Fábrica das Sedas (1757)*”. In this paper the authors show the accounting method used by the *Real Fábrica das Sedas* at the time of its constitution (1757). For this they have used

primary manuscript and secondary sources. The article shows the Factory adopted double entry in its financial accounting from the beginning. Furthermore, the article expands the roots of Portuguese accounting knowledge, contributes to a better knowledge of this royal factory, and shows that the accounting method implemented in its accounting in 1757 was double entry, under the auspices of the German accountant Conrado Bartolomeu Riegge and the Secretary General of State José I, Pombal.

2. For his part Giuseppe **Galassi** (*Università degli Studi di Parma*) has published the paper “*Environment, Ethics, and Entity Economics, Economia Aziendale. Historical and Ontological Aspects*”. The paper points out that the failure of “economics” to predict and prevent economic and ecological crises has been due to the use of economic theories and erroneous decisions. Therefore, the author suggests that theoretical alternatives should be sought through an ontological-evolutionary-institutional approach, and empirical research should be carried out. The author concludes that general economists, economic theorists, accountants, and information scientists should be more familiar with the potentials and limits of "ontology". For his analysis, the author has structured his article in two periods: until the middle of the 20th century, and from that moment on.

Seville, December 20, 2023
De Computis Editorial Team.