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**PRESENTATION**

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Despite the Pandemic we are suffering, the *Accounting History* research has not ceased during these months. In fact, the issue that we present is the one in which the most articles have been published to the date. From *De Computis* we want to thank the authors and referees for their efforts in these difficult times. The journal launches its Volume 18, Number 1 (June 2021) including nine doctrinal papers, by authors from Italy (3), United Kingdom (1), Turkey (1), Cuba (1) and Spain (3); and written in English (6) and Spanish (3). In this Issue it is also published a bibliographic review written by **Germán Gamero** (*University of Burgos, Spain*) about the Paula Martínez's book "*El tesorero Vitoriano Ochoa de Landa. Accounts of the house of Juana I of Castilla (1506-1531)*" (Ed. *Universidad del País Vasco*, 2020).

We must also congratulate to **Mariló Capelo** and **Pedro Araújo** (*Universidad de Cádiz, Spain*) because their paper "*Ad hoc accounting and accountability for the local governance of an epidemic crisis: the Yellow Fever in Cádiz in 1800*", published in *De Computis*, 16 (2) (2019), has been awarded the *Joseph Colleye Award 2021*. This prize is granted by the *Association pour l'Histoire du Management et des Organizations (AHMO)*.

The authors of this issue have been: **Isidoro Guzmán Raja** and **Manuela Guzmán Raja** (*Universidad Politécnica de Cartagena, Spain*); **Derek Stone**, (*London Business School (1971 - 1996), UK*); **Juan Baños** and **Jesús D. López-Manjón** (*Universidad Pablo de Olavide de Sevilla, Spain*); **Luisa María Rodríguez Fajardo** (*Universidad de Matanzas Camilo Cienfuegos, Cuba*); **Roberto Rossi** (*University of Salerno, Italy*); **Leandro Cañibano** (*Universidad Autónoma de Madrid, Spain*); **Damiano Cortese**, **Silvia Sinicropi**, **Massimo Pollifroni**, y **Valter Cantino** (*University of Turin, Italy*); **Batuhan Güvemli** and **İlknur Eskin**, (*Trakya University, Edirne, Turkey*); and **Giuseppe Galassi**, (*Università degli Studi di Parma, Italy*). We thank to all of them for their trust in *De Computis* for the dissemination of their papers.

We also thank the referees for their altruistic and constructive work to improve the published articles, or those that have not passed the review process. They have been (in alphabetical order of their surname):

- Giulia **Achilli** (*Royal Holloway, University of London, UK*).
- Pedro **Araujo** (*Universidad de Cádiz, Spain*).
- Helena Isabel **Barroso** Saraiva (*Instituto Politécnico da Guarda, Portugal*).
- Manuel **Benavente** (*Centro de Estudos de Historia da Contabilidade de APOTEC, Portugal*).
- Michele **Bigoni** (*University of Kent, UK*).
- Mercedes **Calvo** (*Universidad de Las Palmas de Gran Canaria, Spain*).
- Nieves **Carrera** (*IE Business School, Spain*).
- Stefano **Coronella** (*Università Parthenope di Napoli, Italy*).
- José Paulo **Cosenza** (*Universidade Federal Fluminense, Brazil*).
- Manoli **Domínguez** (*Universidad Pablo de Olavide de Sevilla, Spain*).
- Alberto **Donoso** (*Universidad de Sevilla, Spain*).
- Elena **Giovannoni** (*Royal Holloway, University of London, UK*).

- Delfina **Gomes** (*University of Minho, Braga, Portugal*).
- Marina **Gurskaya** (*Kuban State University, Russia*).
- Julián **Hernández** (*Universidad de Sevilla, Spain*).
- Mikhail **Kuter** (*Kuban State University, Russia*).
- Jesús D. **López** (*Universidad Pablo de Olavide de Sevilla, Spain*).
- Chiara **Mio** (*Università Ca' Foscari Venezia, Italy*).
- Alonso **Moreno** (*Universidad de Jaén, Spain*).
- Begoña **Prieto** (*Universidad de Burgos, Spain*).
- Carlos **Rico Bonilla** (*Universidad Nacional de Colombia*).
- Gianfranco **Rusconi** (*University of Bergamo, Italy*).
- Alan **Sangster** (*University of Aberdeen, UK*).
- Joana **Sequeira** (*University of Porto, Portugal*).
- Angelica **Vasconcelos** (*Université Catholique de Lyon, France*).
- Susana **Villaluenga** (*Universidad de Castilla-La Mancha, Spain*).
- Henri **Zimnovitch** (*Conservatoire National des Arts et Métiers, Paris, France*).

The Journal currently has 1,359 citations and an H-Index *Google Scholar* 17 (<https://scholar.google.es/citations?hl=en&user=u7HenA4AAAAAJ>). Our aim is to continue improving on this index and to be measured by the Scopus one.

Next the published articles are glossed:

1. **Isidoro Guzmán Raja** and **Manuela Guzmán Raja** (*Universidad Politécnica de Cartagena, Spain*) have published their paper "*The Accounting Method Proposed by Bonifacio González Ladrón de Guevara in Contrary to the Double Entry System (1880-1905)*". The authors dedicate their article to Bonifacio González, a relevant figure of the end Spanish 19<sup>th</sup> century, for his contributions to the accounting method, a method based on its rejection of Double Entry Bookkeeping. The more than two lustrums in which González published various accounting works, and the one he directed an accounting academy in Barcelona and Madrid, suggest that his method should have had some success among professionals, which supports the authors' interest in knowing their methodological proposals.
2. **Derek Stone**, (*London Business School, UK*) presents his paper entitled "*Luca Pacioli, Algebra, and Double Entry*". Derek proposes that Pacioli, a mathematician, recognized that the Venetian method of accounting had an algebraic foundation, although, in writing his treatise, he turned this algebra into rules. The algebra he may have used is deduced from a combination of his own words, derived from Geijsbeek's translation, checked against Von Gebattel's, and other translations, with quotes from the literature. According to the author, perhaps this is the "*Buried Treasure Waiting to be Rediscovered*" referred to by Macve in his "*Pacioli's Legacy*" (1996, 22). The article ends with a presentation in the *Appendix* of the evolution of double entry expressed algebraically in tabular form, along with an illustration of a matrix approach to recording transactions.
3. **Juan Baños** and **Jesús D. López-Manjón** (*Universidad Pablo de Olavide de Sevilla, Spain*) present their paper, "*Revisiting the Boundaries of the Sacred: Guilds and Brotherhoods' Accounting in the Last Decade of the 16<sup>th</sup> Century*". This paper studies

whether religious organizations, whose members have common shared beliefs and sacred objectives, but different levels of accounting awareness, behaved differently depending on their knowledge of the accounting techniques. For this, the authors analyze the content of six rules of brotherhoods founded in Seville (Spain) during the last decade of the 16<sup>th</sup> century. The paper groups the brotherhoods according to whether they are (or not) linked to a guild (or professional group). The authors conclude that their members' familiarity with accounting, or lack thereof, can explain the different behavior of brotherhoods in relation to accounting, but not to accountability.

4. **Luisa María Rodríguez Fajardo** (*Universidad de Matanzas Camilo Cienfuegos, Cuba*) has published her article "*Evolution of Accounting in Cuba: The Development of University Education and Accounting Regulations after the 1959 Revolution*". The aim of the paper is to explain the changes in education in Cuba and for the accounting science in relation to the normative development on the Island since the 1959 revolution. The author starts from the use of theoretical methods and the documentary analysis of primary sources that allowed to characterize accounting education in Cuba before and after 1959. The evidence allows to conclude that the Cuban accounting practice, and the continuous improvement of the study plans of accounting sciences, have made possible the advance in the plans of the Cuban economy. Besides, the paper fills the gap in the study of educational change in Cuba in relation to accounting sciences after 1959.
5. **Roberto Rossi** (*University of Salerno, Italy*) presents his paper "*Accounting and the Stigma of Poverty: The Case of the "Shameful poor" and Pio Monte della Misericordia of Naples in the 17<sup>th</sup> and 18<sup>th</sup> century*". The author analyzes the case of this charity organization established in Naples in the early 17<sup>th</sup> century. This institution was the result of the action of a group of nobles, who were part of the most powerful Neapolitan families. The action of this *Pio Monte* was directed in favor of the poor people. At the same time, this organization also acted in another direction: assisting the "shameful poor" people, that is, the decayed nobles. For this reason, the nobility reacted founding this *Pio Monte*, which collected subscriptions from its associates, who were most of them from noble families. The paper deals with Georg Simmel's vision on poverty, analyzing the role of accounting in the construction of the relationship between rich and poor people. Accounting was also a tool adopted to separate the rich from the poor people; and to insulate the rich ones from the stigma of poverty.
6. **Leandro Cañibano** (*Universidad Autónoma de Madrid, Spain*) has published his paper "*An old accounting method updated: Pushdown Accounting: its application by the Spanish Savings Banks in its final stage*". The author presents the case of the accounting method, *Pushdown Accounting*. It is a method that emerged in the 1970s in United States and was used again from 2014. It consists, in a combination of companies, in using the accounting valuation criteria of the acquiring company in the separate financial statements of the acquired entity. After analyzing the practices, and *regulations that have arisen for this purpose in the American context and verifying the "silence" of international accounting regulations, an application of this method is contemplated in Spain*. It was on the creation of the *Sistemas Institucionales de Protección (Institutional Protection Systems) (SIP)*, which led to the constitution of banking entities into which the savings banks were integrated, whose separate financial statements on the date of their integration (December

31, 2010), they applied this *Pushdown Accounting* method, with the authorization of the *Banco de España* (Central Bank of Spain).

7. **Damiano Cortese, Silvia Sinicropi, Massimo Pollifroni, and Valter Cantino** (*University of Turin, Italy*) have published their paper “*“Coopetition” for Cultural Tourism: An Accounting History Perspective*”. The authors present a research that proposes a historical accounting perspective on “coopetition”. That is, a competitive approach based on cooperation in the cultural tourism sector. The study is based on the *International Museum Campaigns* proclaimed by *UNESCO* (1956 and 1957) and analyzes the contribution of the *Egyptian Museum of Turin*, in constructing an event, and its related communication campaign. The purpose is to highlight, through accounting documents, the importance of cooperation to stimulate the presence of visitors and achieve higher shared socioeconomic results.
8. **Batuhan Güvemli and İlknur Eskin**, (*Trakya University, Edirne, Turkey*) published their work: “*A Survey of Published Works in De Computis (2004-2019)*”. The authors present a study that examines the publication patterns of this journal. The paper analyzes the 172 articles published between 2004 and 2019. The authors describe the dominant research trends, authorship, topics, periods, sources, and languages. One of the findings reveals that, since 2015, the research landscape in the journal was transformed due to its inclusion in *Emerging Sources Citation Index*. Since then, there has been an escalation in the percentage of non-Spanish articles, and a decrease in the use of archival sources. The 18<sup>th</sup> and 19<sup>th</sup> centuries stand out as the most frequent periods of research. The paper also offers some suggestions for improving the journal.
9. The last contribution of the issue is the study by **Giuseppe Galassi**, (*Università degli Studi di Parma, Italy*). This author presents his paper entitled “*‘Systems of Values’, ‘Ethical Systems’, and Sustainability. The Economic Social ‘Entity’ Values*”. Giuseppe relates ethical norms to social objectives, with special reference to economic disciplines. The paper points out that every society must coordinate its “*value systems*” in a coherent framework as a requirement for its “*social well-being*”. The fields of economics, accounting, and control, use ethical principles, but these systems may differ from one stakeholder to another. However, an “*ethical system*” implies more predictable activities, improves stability, planning, and control, and this reduction in uncertainty is a positive “*social value*”. However, in neoclassical economics and business accounting, market values have replaced ethical standards and have neglected environmental and social issues.

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Editorial Team of *De Computis*.