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**ARTÍCULOS DOCTRINALES / ARTICLES**

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**A SURVEY OF PUBLISHED WORKS IN *DE COMPUTIS* (2004-2019)****Batuhan Güvemli**Department of Accounting and Finance  
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**Cómo citar este artículo/Citation:**Güvemli B., Eskin İ. (2021). A survey of published works in *De Computis* (2004-2019). *De Computis - Revista Española de Historia de la Contabilidad*, 18 (1), 169 - 185. doi: <http://dx.doi.org/10.26784/issn.1886-1881.v18i1.426>**Abstract:** This study explores the publishing patterns of a specialized accounting history journal - *De Computis, Revista Española de Historia de la Contabilidad*. The survey is confined to 172 refereed contributions published in 16 years between 2004 and 2019. This article depicts dominant research trends and the decline in research areas by examining authorship patterns, topics, periods, sources, and language. One of our principal findings reveals that the historical research landscape in *De Computis* is transforming since its inception to Emerging Sources Citation Index in 2015. There is an escalation in non-Spanish articles' percentage and a decline in archival sources' usage. The 18<sup>th</sup> and 19<sup>th</sup> centuries stand out as the most popular research periods. We conclude with some suggestions for the journal moving forward.**Keywords:** Accounting history, accounting research, publishing pattern analysis, literature review, literature analysis, *De Computis*.**ESTUDIO SOBRE LOS TRABAJOS PUBLICADOS EN *DE COMPUTIS* (2004-2019)****Resumen:** Este estudio explora los patrones de publicación de una revista especializada en Historia de la Contabilidad: *De Computis, Revista Española de Historia de la Contabilidad*. La encuesta se limita a 172 contribuciones arbitradas publicadas en 16 años entre 2004 y 2019. Este artículo describe las tendencias de investigación dominantes y el declive en las áreas de investigación al examinar los patrones de autoría, temas, períodos, fuentes y lenguaje. Uno de nuestros principales hallazgos revela que el panorama de la investigación

histórica en *De Computis* se está transformando desde sus inicios en el Índice de citas de fuentes emergentes en 2015. Hay una escalada en el porcentaje de artículos no españoles y una disminución en el uso de fuentes de archivo. Los siglos XVIII y XIX se destacan como los períodos de investigación más populares. Concluimos con algunas sugerencias para que la revista avance.

**Palabras clave:** *Historia contable, investigación contable, análisis de patrones de publicación, revisión de literatura, análisis de literatura, De Computis.*

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## Introduction

How do we recognize the accumulation of past studies? Publishing patterns analysis exists to illuminate the accumulation of past studies. We may shed light on lessons that contribute to picturing the whole depiction and may provide insight for future research trends. It may also act as an instrument to promote a specific region or community's accounting thought to international audiences. These researches analyze relevant patterns in the subject area, gender, period, citation, and authorship.

In most cases, we observe publishing patterns analysis both in generalist and specialist journals (Carnegie *et al.*, 2000; Anderson, 2002; Cinquini *et al.*, 2008; Fleischman *et al.*, 2009; Baños Sánchez Matamoros and Gutiérrez Hidalgo, 2010; Fowler *et al.*, 2016; Spraakman and Quinn, 2018). Although mainstream accounting journals publish accounting history topics, there is an increase in the number of specialist accounting history journals in the past two decades (Williams and Wines, 2006:419). Carnegie *et al.* (2003) explains that specialist accounting history journals are central in the legitimacy and promulgation of accounting history research. This study follows the research patterns analysis trend in the accounting history literature by examining the research patterns of a specialist accounting history journal in Spain - *De Computis, Revista Española de Historia de la Contabilidad*.

The Editorial Line of *De Computis* dwells upon the recent increase in Spanish accounting history research and the difficulty to publish these researches in English-speaking journals. Accounting historians (Fleischman, 2009:212; Carnegie and Rodrigues 2007: 459) quote that the works of scholars whose first language is not English must become known to the English spoken world. Thus, scholars in the Anglo-Saxon communities have much to contribute and learn by working more closely with accounting historians whose first language is not English. Carnegie and Rodrigues (2007:443) report on the local accounting history communities or special interest groups that involve countries like Japan, China, Portugal, Spain, and Italy. Shimizu and Sawanobori (2016:27) address this issue and explain that non-Anglo-Saxon accounting history research communities and specialist journals are rapidly growing. Walker (2006:116) identifies this trend as a response to Anglo-Saxon hegemony.

*De Computis* became the fourth specialist accounting history journal globally in 2004. The journal preserved a specialist approach, primarily focusing on accounting and financial history. Throughout its existence, *De Computis* maintained a relationship with international academic bodies like the American Accounting Association (AAA) and Accounting History Commission (AECA). The journal provides news about the accounting history discipline along with international accounting conferences and congresses. During the years between 2004-2011, the

journal followed Esteban Hernandez Esteve's editorial direction and followed by Fernando Gutierrez Hidalgo. From 2004 onward, this peer-reviewed journal publishes semiannually in an electronic format and, since 2015, has been indexed by the Emerging Sources Citation Index (ESCI).

This study qualifies and quantifies the studies' evolutionary pattern within the journal and captures the first 31 issues with its 172 refereed articles. We present the first sixteen years of *De Computis* and widen the results of the previous literature. This research follows the work of Baños Sánchez Matamoros and Gutiérrez Hidalgo (2010), as they already analyzed the evolution of the journal between 2004 and 2008. This study's value to international accounting research provides insight into the extensive tradition of accounting history research in Spain from a specialist journal. We classify all 172 publications as co-authorship, nationality, language, academic/non-academic, period of study, topics, and research evidence. The findings of this article can be helpful for academics who wish to pursue research on accounting history.

The organization of the paper is as follows. The following section outlines the research methodology, which draws on similar studies in accounting history. The evaluation of results forms the third section. The conclusion offers a range of concluding comments and outlines areas for future research.

## Methodology

The research involves collecting, analyzing, and mapping bibliographic citations derived from 172 scholarly articles published in *De Computis* across the 16 years (2004 - 2019), accessed through [www.decomputis.org](http://www.decomputis.org). The unit of analysis is the individual refereed articles in *De Computis* but excludes editorials, book reviews, comments, and reports on conferences. This approach is consistent with that adopted by previous literature (see Carnegie and Napier, 1996; Anderson, 2002; Carnegie *et al.*, 2003). Due to a large number of papers, it became essential to establish specific criteria. We measure the author and article variables by establishing the following criteria:

- (1) Authorship,
- (2) Period of study,
- (3) Topics,
- (4) Prevailing research evidence.

(1) Authorship: The authorship criteria involve four subsections:

- (1.1) Co-authorship,
- (1.2) Nationality,
- (1.3) Language dichotomy,
- (1.4) Academic/non-academic authorship.

These criteria include the following considerations.

(1.1) *Co-authorship*: Co-authorship is an output of research collaboration and a co-author as an individual who makes a significant contribution to research. According to Melin and Persson (1996), co-authorship is especially notable when co-authors come together from various disciplines. The collaboration between authors from different cultures can increase papers' quality by developing cross-country comparisons and removing national academic boundaries. Fleischman and Schuele (2009: 301) suggest that co-authorship in accounting

history literature is on the rise and its advantages outweigh the pitfalls. Fowler and Keeper (2016) describe a growing trend towards multi-authored articles in the accounting history literature.

(1.2) *Nationality*: As far as the international dimensions of accounting history are concerned, we classify authors according to their nationalities as Spanish or non-Spanish. The nationality data indicates how much the host country and other countries have contributed to the research. Walker (2005:257) indicates that internationally oriented research agendas may achieve greater inclusiveness in accounting history. We want to understand if there is a trend towards a greater collaboration of accounting historians from different geographical and international backgrounds. This study perceives any non-Spanish author as a global contributor. This methodology is consistent with de Serra Faria's (2008) country-specific approach.

(1.3) *Language Dichotomy*: Antonelli and D'Alessio (2014: 81) describe language as a distinctive factor for accounting history studies. Due to this research's country-specific nature, we analyze language distribution according to a Spanish/non-Spanish classification. The specific aim is to identify if the journal developed international content in time.

(1.4) *Academic/non-academic classification*: Previts *et al.* (1990: 7) state that a practitioner can gain insight into accounting methods and practices by analyzing the past. Besides, historical studies of professionals specify social and economic conditions that may influence or assist the formulation of accounting practices and policies. We investigate the interest of professionals towards accounting history and to *De Computis*. The relevant literature suggests that in the overwhelming majority of cases, the authors' affiliation was to universities rather than professional bodies (Antonelli and D'Alessio, 2014). Walker (2005: 234) argues that an interdisciplinary approach towards accounting history research can enhance theoretical and methodological creativity and greater inclusivity in the accounting history academy.

(2) *Period of study*: Accounting history studies have wide ranges of regions and periods (Parker, 1993). Hence, accounting historians determine research periods according to the availability of sources. We categorize periods by benefiting from the relevant literature (Carnegie and Potter, 2000; Baños Sánchez Matamoros and Gutiérrez Hidalgo, 2010). There are eight categories in this field: Pre-sixteenth century, sixteenth century, seventeenth century, eighteenth century, nineteenth century, twentieth century, twenty-first century, and general history. Similar to Anderson's (2002:4) approach, when an article spans more than one time period, we determine the predominant period.

(3) *Topics*: According to Previts (1984), historical research in accounting involves numerous subject areas such as the development of thought, general history, critical history, biography, bibliographical databases, and historiography. These classifications support researchers in understanding the development of accounting thought. To develop a methodology for the topic classification, we benefit from the works of Williams and Wines (2006), Anderson (2002), Carnegie and Potter (2000), and Coronella *et al.* (2019). There are fifteen categories in this field: surviving business records, business history, accounting applications, biography, prosopography, institutional history, public sector accounting, comparative international, historiography, corporate regulation, auditing, cost and management accounting, taxation, accounting and religion, and general. When articles fell into two or more categories, we determine the predominant category, which is similar to the methodology of Patuelli and Carungu (2020: 494).

(4) *Prevailing research evidence*: Archival sources are vital in studying accounting history as an academic discipline (Napier, 2009). Since archival sources are closest to the period studied, it offers researchers a new perspective on asking new questions. An accounting historian uses secondary resources when archival resources are unavailable or difficult to

access. We categorize the significant source of evidence used in each research as an archival or secondary source. This approach is similar to Spraakman and Quinn's (2018) methodology for specialist accounting history journals.

Although we may add other data types (i.e., gender, citation analysis) to the set above, these are distinctive factors to understand an academic journal's development. Like Antonelli and D'Alessio's (2014) extensive research on Italian accounting history literature, we analyze the 16 years in stages: 2004-2008, 2009-2014, 2015-2019. Dividing the research into three phases helps us better insight into the journal's development in time, especially the possible internationalization consequences during the post-ESCI period that began in 2015.

## Findings

We present the findings of this study in the following four sections.

(1) *Authorship Trends*: Table 1 displays the authorship trends. The 172 articles were captured by four categories; co-authorship, nationality, language, and academic/non-academic classification. We investigate the trend of the mentioned categories in the following paragraphs.

(1.1) *Co-authorship*: Co-authorship criteria displays the number of authors in each research. Accordingly, studies with a single author are common in all periods. The number of articles published by a single author is 96, half of the entire manuscripts. There is no significant change in the number of single-authored papers during the three periods. Fowler and Keeper (2016) report that 47,4% of the studies published in Accounting History between 2006 and 2015 are single-authored. We observe growth in the three-authored papers during the last six years of the journal. Spanish authors write 60% of the three-authored papers, and only 30% of these papers are written in English.

(1.2) *Nationality*: Carmona's (2004) analysis reveals that 90,84% of the accounting history publications during the 1990s are affiliated with Anglo-Saxon institutions, with France representing 3,4% and Spain following 1,8%. During the 2000s, Anglo-Saxon authors stand out with 76% of the articles, with Spain representing 5,4%, France 4%, and Italy 4%. Between 2000 and 2008, Anglo-Saxon authors dominated the *Accounting Historians Journal* with 83%, *Accounting Business and Financial History* with 61%, and *Accounting History* with 69% (Baños Sánchez Matamoros and Gutiérrez Hidalgo, 2010). Similarly, Italian authors were dominant in the Italian originated *Rivista di Contabilita e Cultura Aziendali* with 93%. Although not within the same periods, de Serra Faria (2008) revealed that Portuguese authors dominated the accounting history publications in Portugal with 73% between 1990 and 2004. The nationality trend in *De Computis* exposes that the Spanish authors dominant with a share of 64%. However, there is a substantial increase in the number non-Spanish authors during the last six years. The portion of Spanish authors in the total authors has dropped to 53%.

(1.3) *Language dichotomy*: The Spanish language is dominant in *De Computis* with 62,5%. The contribution in English is 25%. The *other* section is composed of Portuguese and Italian papers. Lukka and Kasanen (1996) discuss the role of language in the academy and note a language barrier and culture for those whose first official language is not English. Due to the internationalization of *De Computis*, we observe an increasing trend in the percentage of articles written in English since 2014. However, there is no significant change in the number of papers written in English by Spanish authors. Spanish authors tend to use their mother tongue in their publication activities.

(1.4) *Academic/non-academic classification*: The overwhelming majority of 96,6% of the articles belong to academicians. Rafael Moreno Fernández, a professional from the Spanish banking sector, is the only individual who published six articles alone in *De Computis* (Moreno-

Fernández, 2006; 2007; 2008a; 2008b; 2013; 2015). He emphasized the Bank of Spain's accounting culture, the Spanish Bank of San Fernando, the Bank of San Carlos, and the Bank of Saint Charles. These works focus on the 18<sup>th</sup> and 19<sup>th</sup> centuries. Fernández demonstrates the banking culture of Spain by benefiting from archival sources. The academic/non-academic classification reveal that the non-academic authorship ratio of *De Computis* (3,4%) is far below that of the Italian accounting history literature, which is 29%, according to the analysis of Antonelli and D'Alessio (2014: 86).

**Table 1.** Authorship Trends

	2004–2008		2009–2014		2015–2019		Total	
	No.	%	No.	%	No.	%	No.	%
<b>Co-Authorship</b>								
Single	25	52,1	41	59,4	30	54,5	96	55,8
Two	15	31,3	18	26,1	15	27,3	48	27,9
Three	8	16,7	9	13,1	9	16,4	26	15,1
More than Three	0	0,0	1	1,4	1	1,8	2	1,2
Total	48	100	69	100	55	100	172	100
<b>Nationality</b>								
Spanish	33	68,8	50	72	27	49	110	64
Non-Spanish	15	31,3	19	28	28	51	62	36
Total	48	100	69	100	55	100	172	100
<b>Language</b>								
Spanish	30	62,5	53	76,8	28	50,9	111	64,6
English	12	25,0	7	10,1	16	29,1	35	20,3
Other	6	12,5	9	13,1	11	20	26	15,1
Total	48	100	69	100	55	100	172	100
<b>Academic/non-Academic</b>								
Academicians	44	91,7	68	99	54	99	166	96,6
Professionals	4	8,3	1	1	1	1	6	3,4
Total	48	100	69	100	55	100	172	100

Source: Author's own.

(2) *Period of Study*: Table 2 displays the period of study in seven categories. Among 172 articles, the 19<sup>th</sup> century is dominant with 36 papers, 20,9% of all contributions. There is a significant increase in the number of articles respectively in the 18<sup>th</sup>, 19<sup>th</sup>, and 20<sup>th</sup> centuries. The attention paid to the 19<sup>th</sup> and the 20<sup>th</sup> centuries is similar to the Italian context. The 19<sup>th</sup> century is a crucial period in the evolution of Italian accounting thought; therefore, this century attracts accounting historians' attention (Antonelli and D'Alessio, 2014). Similarly, 75% of the papers submitted to the 13<sup>th</sup> World Congress of Accounting Historians covered the 19<sup>th</sup> and the 20<sup>th</sup> centuries (Jones and Oldroyd, 2015). According to Carnegie and Potter (2000:192), 70% of the studies in the three specialist accounting history journals<sup>1</sup> concentrate on the 20<sup>th</sup> century.

<sup>1</sup> Carnegie and Potter's (2000) survey covers 149 articles in the *Accounting Historians Journal* (US), *Accounting Business and Financial History* (UK), and *Accounting History* (Australia/New Zealand) between 1996 and 1999.

The findings on this issue are diverse in the Turkish context. Because of the Prime Ministry of Ottoman Archives' wealth, the 17<sup>th</sup> and the 18<sup>th</sup> centuries are considered popular periods for Turkish accounting historians (Coşkun and Güngörmüş, 2015).

The work that researched the oldest period in *De Computis* belongs to Llompart-Bibiloni and Sastre-Moll (2013). They analyzed the 14<sup>th</sup>-century cost accounting books of the Almudiani Palace of Mallorca. This research is followed by analyzing the 15<sup>th</sup>-century accounting books of the Italian Malatesta family (Ciambotti, 2009) and the Benedictine Monastery. This Italian monastery began keeping records thirty years before the Pacioli's *Computis* (Montrone and Chirieleison, 2009). These studies exhibit the accounting culture and the socio-politic background of Southern Europe during the 14<sup>th</sup> and 15<sup>th</sup> centuries.

**Table 2.** Period of Study

	2004–2008	2009–2014	2015–2019	Total	%
Pre-16 <sup>th</sup> Century	3	5	4	12	7
16 <sup>th</sup> Century	6	9	5	20	11,6
17 <sup>th</sup> Century	5	7	2	14	8,1
18 <sup>th</sup> Century	7	13	14	34	19,8
19 <sup>th</sup> Century	8	16	12	36	21
20 <sup>th</sup> Century	7	13	10	30	17,5
21 <sup>st</sup> Century	1	0	0	1	0,5
General	11	6	8	25	14,5
Total	48	69	55	172	100

Source: Author's own.

(3) *Topics*: Table 3 displays 172 articles by topics. The majority, 107 in number or 62%, were captured by four categories; studies of the public sector, accounting and religion, surviving business records, and accounting applications. We investigate the tendency of all categories in the following paragraphs.

(3.1) *Surviving Business Records*: Studies of surviving business records of firms document the history of accounting, emphasizing the contexts within which it operated. These studies may involve an in-depth examination of a single organization or a cross-firm study conducted on a longitudinal basis (Carnegie and Potter, 2000: 292). Spanish authors commonly publish the nineteen studies in this category and the 19<sup>th</sup> century stands out as the prevailing period. Contributions involve the examination of the accounting systems of Spanish aristocratic institutions like Osuna (López-Manjon and Gutiérrez Hidalgo, 2005), Spanish railway companies like MZA (Santos-Cabalgante *et al.*, 2012), and a Spanish tobacco company Compañía General de Tabacos de Filipinas (Bastida *et al.*, 2015).

(3.2) *Business History*: Business history is the field that examines the history and business models of businesses within the economy and social structure. This category comprises nine articles. There are research pattern similarities between the surviving business records and business history topics. The studies in this field are written mainly by Spanish authors and focus on energy and transportation firms that go back to the 19<sup>th</sup> century. Romero-Balmas and Buendía-Carillo (2008) examined the Granada Electric Trams company, one of the Spanish tram industry's essential representatives. Moreno-Aguayo (2011) examined El Alcazar, and Manuel-Sastre and Inglada (2014) examined Hidroeléctrica Iberica and Saltos del Duero companies, which both operate in the electricity sector.

(3.3) *Accounting applications*: Studies in this category investigate the accounting practices and techniques used in a certain period. The sixteen studies in this field are published evenly in

the three phases of the journal. The period of some papers goes back to the middle ages (Ciambotti, 2009). Others examine double-entry bookkeeping applications (Ángel-Villacorta, 2012) or compare double-entry and single-entry systems to form a pedagogical and scientific evaluation (Gonçalves, 2019).

(3.4) *Biography*: Biography studies include research involving the life of academicians and leading accounting practitioners. There are only five articles in this field. However, the interest in this topic has increased in the last period. Gonçalves (2017) wrote about Felix Potier, the first Portuguese accountant with a degree in accounting. Galassi (2017) investigated the works of the distinguished accounting historian, Prof. Richard Mattessich.

(3.5) *Prosopography*: Carnegie and Potter (2000: 297) define prosopography as the study of the works of accountant groups that contribute to the accounting discipline. However, we could not find any study related to this topic.

(3.6) *Institutional history*: Articles in the institutional history topic examine the development of theoretical studies in accounting, the development of regulatory and academic institutions, and the activities carried out to develop the profession. (Carnegie and Potter, 2000: 298). There are thirteen studies in the field, and there is a decreasing trend. Examples of this field are studies evaluating the accounting regulations of Spain, Argentina, Colombia and the article examining Portuguese accountants' professional development in the 18<sup>th</sup> century. (González-Ferrando, 2006; Wirth and Mattessich, 2006; Rico-Bonilla, 2018; Gonçalves, 2016).

(3.7) *Public sector*: Articles related to this category examine the public sector's accounting practices. The public sector is by far the most popular topic in the history of *De Computis*. There are forty-three contributions, which make 25% of all studies. Almost all articles benefit from archival sources and are written by Spanish authors. A significant portion of publications examines the Spanish Royal Treasury's accounting system and the Spanish Navy (Donoso-Anes, 2008; Dubet, 2010; Llompарт-Bibiloni and Sastre-Moll, 2013; Solbes-Ferri, 2016; Blasco-Leante *et al.*, 2011; Gómez-Juárez de la Torre, 2018). There is also an increasing trend in the number of contributions related to municipalities, ports, and hospitals' analysis. For example, Capelo (2014) examined the accounting system of a public nursing home in Spain. Caro-Puro *et al.* (2014) studied the accounting system of the Osuna municipality in Spain. Guzmán-Raja and Guzmán-Raja (2015) reviewed the structure of Cartagena Port in terms of public accounting.

(3.8) *Comparative international accounting*: Comparative international accounting is the area where research focuses on international accounting differences. Academicians contribute to the accounting history literature only with two articles. Solaş and Ayhan (2008) critically examined the cultural, economic, and political factors that shape Chinese accounting culture. In the study, although China's accounting system is compatible with international accounting standards today, the authors explain the differences in accounting practices in the past years. Paglietti (2009) produced a comparative analysis of Italian Fabio Besta's accounting thought and IFRSs.

(3.9) *Historiography*: Williams and Wines (2006: 436) describe historiography as the body of techniques, theories, and principles associated with historical research. This topic is also concerned with the object and accounting history method (Coronella *et al.* 2017: 214). The contributions that we choose for this category should comment, debate and discuss techniques, theories, and accounting principles. There are only two papers related to this field. One of them belongs to Lepore (2006), who explained the origin, evolution, and directions of possible future change in accounting history in Spain. The other article is about Romania's accounting thought (Tudor and Mutui, 2007).



(3.10) *Corporate Regulation*: The corporate regulation category includes articles discussing various issues, in a historical context, related to legislation, judicial decisions, and legal systems (Williams and Wines, 2006:436). There are six contributions related to this topic, and five of them are written during the last period of the journal. There are some international contributions in this field. Some authors examine the effect of accounting regulations in Argentina from the 18<sup>th</sup> century to the 20<sup>th</sup> century (Carrizo, 2015), while others study Portugal's accounting regulations (Barroso-Saraiva *et al.*, 2015).

(3.11) *Auditing*: This category includes studies dealing with the history of audit practices. Spanish authors have written the majority of the eight articles in this field. These studies exhibited Spanish companies' auditing culture in the 19<sup>th</sup> century (Villacorta-Hernández and Müll, 2014; Calvo-Cruz, 2018).

(3.12) *Cost and Management*: The cost and management accounting category consist of articles varying from the 17<sup>th</sup> century to the 20<sup>th</sup> century. Both Spanish and non-Spanish authors have contributed to this category, and almost all of them benefit from archival sources. Schweitzer and Schweitzer (2008) emphasized that both economists and engineers contributed to the development of cost accounting in Germany in the 20<sup>th</sup> century. Rossi (2017) examined the emergence and development of management accounting in Spain and Europe in the second half of the 18<sup>th</sup> century. In the study, the authors examine the accounting books of a textile factory in Barcelona. Their main finding is that the factory used fundamental management accounting and control techniques in the industrialization progression of Europe. Villacorta-Hernández, (2018) examined the accounting system of the NORTE railway company in terms of management accounting. Sidorova and Nazarov (2019) investigated the origins of cost accounting in Russia and explained how the Moscow printing house benefited from cost accounting in the 17<sup>th</sup> century. Pereira de Andrade *et al.* (2019) investigated the cost of the African slave trade in the 18<sup>th</sup> century based on archival sources. The authors calculated the unit cost of a slave considering the effect of the slave trade process on the total cost.

(3.13) *Taxation*: Studies in this category focus on taxation practices from a historical perspective. Taxation is not a very popular topic at *De Computis*. In the first eleven years of the journal, only six articles were published. Toraman *et al.* (2006) emphasize specific taxation practices like the inheritance taxes in the Middle East during the 17<sup>th</sup> century, while Cámara-Barroso and Cámara de la Fuente, (2011) examine the tax regulations in Spain in the 1990s.

(3.14) *Accounting and religion*: Studies in this group include bookkeeping practices of religious institutions like churches and monasteries. This popular topic consists of twenty-nine papers that are 17.8% of all contributions. The majority of the papers benefit from archival sources and the research periods of some papers go back to the 16<sup>th</sup> century (Villaluenga de Gracia, 2013). The publications reveal that some monasteries kept their financial information for over two hundred years (Maté *et al.* 2004). We observe that the long-term and uninterrupted financial information has enabled accounting historians to analyze accounting cultures in various periods.

(3.15) *General*: This category depicts three papers that we could not decide to put in one of the above topics. The brief information about these studies is as follows. All of these studies are written during the last period of the journal. The first study is from Mattessich and Galassi (2016), who analyzed Baggot and Tegmark's books. The second study is by Morales-Díaz (2017), who explained the recognition criteria of financial instruments. The third paper explains the concept of epistemology theoretically (Galassi, 2019).

**Table 3.** Topics

	2004–2008	2009–2014	2015–2019	Total	%

Surviving Business Records	2	12	5	19	11
Business History	5	3	1	9	5,2
Accounting Applications	5	5	6	16	9,3
Biography	0	1	4	5	2,9
Prosopography	0	0	0	0	0
Institutional History	6	4	3	13	7,6
Public Sector	9	19	14	42	24,4
Comparative International	1	1	0	2	1,2
Historiography	2	0	0	2	1,2
Corporate Regulation	1	0	5	6	3,5
Auditing	1	6	1	8	4,7
Cost and Management	5	2	5	12	7
Taxation	2	4	0	6	3,5
Accounting and Religion	9	12	8	29	16,8
General	0	0	3	3	1,7
Total	48	69	55	172	100

Source: Author's own.

(4) *Prevailing Research Evidence*: Table 4 displays the prevailing research evidences as archival and secondary sources. The research findings show that 74,4% of the articles in *De Computis* benefit from archival sources. However, there is a downtrend in archival sources' usage since the indexation of the journal to ESCI. There is an association between the selection of sources and the subject of the research. We observe that most of the authors who choose to perform research on topics like surviving business records, accounting and religion, and the public sector benefit from archival sources. Although not in the same period of this analysis, Cinquini *et al.* (2008) classify accounting history publications for the Italian context (1990-2004) as published sources (37,6%), archival sources (28,3%), and other (34,1%). The period of study is another indication for the usage of archival sources. Our findings reveal a sharp decline in the number of pre-18<sup>th</sup> century studies. Miley and Read (2020) regard archive evidence as a primary research method in accounting history research as it is a piece of convincing primary evidence. However, in accounting research, accessibility to archive resources, incomplete records, error problems, and prejudices may be encountered. Besides, difficulties may be experienced in understanding the social, cultural, political, and economic conditions of these records.

**Table 4.** Publication by prevailing research evidence

	2004–2008		2009–2014		2015–2019		Total	
	No.	%	No.	%	No.	%	No.	%
Archival	37	77,1	55	79,7	36	65,5	128	74,4
Secondary	11	22,9	14	20,3	19	34,5	44	25,6
Total	48	100	69	100	55	100	172	100

Source: Author's own.

## Conclusion



Since the formidable expansion of international accounting history research in the 1990s (see Fleischman and Radcliffe, 2005), studies in this field have preferences for publication in specialist and generalist journals. Following the 2000s, a significant boost has taken place regarding establishing country-specific specialist accounting history journals. The establishment of *De Computis* in 2004 can be associated with the diffusion mentioned in this paper. The specialist approach of the journal allowed us to perform a comprehensive analysis of the publishing patterns. Our analysis contributes to the international debate by demonstrating one of the local communities globally, namely the Spanish accounting history community.

Nonetheless, this research indicates that the journal is no longer local. *De Computis* has evolved from a national specialist accounting history journal to an international one. The increasing trend in the number of non-Spanish articles in terms of language and nationality confirms this assessment. We also observe that Spanish authors tend to use their tongues in their publications.

There is a significant increase in the number of co-authored papers. Carmona (2004) suggested that there can be a relationship between collaboration and quality. The demand for an increase in quality after indexing in ESCI may have forced authors to collaborate. Another finding is that when more than one author undertakes research, collaboration with colleagues in the same country or region is more likely. Another finding is that the number of non-academics who contributed to the accounting history literature in *De Computis* is limited.

The 19th-century studies dominate the journal with 36 articles, that is, 20,9% of all publications. Forty-six articles cover the pre-16<sup>th</sup>, 16<sup>th</sup>, and 17<sup>th</sup> centuries. The articles analyzing the pre-16<sup>th</sup> and the 16<sup>th</sup> centuries predominantly belong to Spanish and Italian authors. The number of archival studies increases as we go back to the older periods.

There is a significant change in the journal's publishing patterns during the last phase of the journal (2015-2019). Since 2015, researchers tend to focus on secondary sources rather than archival documents. Also, they often choose to work in the 18<sup>th</sup>, 19<sup>th</sup>, and 20<sup>th</sup> centuries.

Boyns and Carmona (2002:149) mention the difficulty in capturing the richness and variety of Spanish accounting history research in one article. Hence, the body of this research lacks an international dimension. We try to depict the wealth of Spanish accounting history from the perspective of only one specialist journal. Another possible limitation is related to the subjectivity of some criteria like topics. Sometimes we face difficulty in determining an excellent topic for an article. For example, Sidorova and Nazarov's (2019) investigation of cost accounting practices in a state-controlled printing house in Moscow could be considered public sector or cost and management accounting categories. We put the paper in the cost and management category because the research aimed to demonstrate Russia's cost accounting culture in the 17<sup>th</sup> century. Toraman *et al.* (2006) demonstrate a specific accounting practice of the Middle Eastern taxation culture. We could place the paper in the accounting applications or the taxation topics. We chose to put the paper in the taxation category because the research mainly focuses on the Middle East's taxation culture.

This analysis provides insight into a specialist accounting history journal in a section of accounting history literature. However, we are not sure whether these patterns are standard for all specialist accounting history journals.

Opportunity exists for further research in biography, prosopography, historiography, comparative international, and taxation. Biographical research provides a flexible basis to undertake a variety of historical investigations, such as explaining the Securities and Exchange Commission's (SEC) policies by analyzing its chief accountants' policy actions (Previts *et al.*, 1990: 138). Nevertheless, how can a specialist journal inspire accounting historians globally to

work on a topic like a biography? De Computis may establish special issues for biographies and other scarce areas.

The publishing pattern analysis of all specialist accounting history journals can be evaluated in one paper. This comparative approach may reveal the research trends of different cultures. Research could also be undertaken to explore a specific pattern, such as archival/secondary sources. Future studies may benefit from statistical techniques in the context of publishing pattern analysis (Spraakman and Quinn, 2018). Thus, a comparative gender analysis across countries may provide insights into feminist viewpoints and voices (Carnegie *et al.* 2003). New methodologies like automated text analysis utilize topic modeling of accounting history articles (Ferri *et al.*, 2020).

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