

Accounting Historians Notebook

Volume 18
Number 1 *Spring 1995*

Article 15

April 1995

Spanish research in accounting history

Esteban Hernandez-Esteve

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Hernandez-Esteve, Esteban (1995) "Spanish research in accounting history," *Accounting Historians Notebook*: Vol. 18 : No. 1 , Article 15.

Available at: https://egrove.olemiss.edu/aah_notebook/vol18/iss1/15

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

SPANISH RESEARCH IN ACCOUNTING HISTORY

Esteban Hernandez Esteve, a long time member of the Academy of Accounting Historians, reported in the December, 1994 issue of *Tecnica Economica*, that during the past years, there has been a noticeable increase in accounting history research and participation by Spanish researchers in national and international accounting conferences. The creation of the Accounting History Commission within the Asociacion Espanola de Contabilidad y Administracion de Empresas (AECA) and the participation of academics and practitioners have been particularly significant in raising the interest in accounting history.

Esteve provides a lengthy list of papers presented by Spanish researchers. These papers represent significant contributions to accounting history literature. Selected accounting research papers presented during the past eighteen months are listed below:

V Congreso De La Asociacion De Historia Economica, San Sebastian, September 29–October 1, 1993:

“La industria del jabon en Sevilla en los siglos XV a XVIII: algunos ‘ensayes’ realizados para la fijacion de precios y otra documentacion contable de costes,” Rafael Donoso.

“Noticia de la contabilidad del Banco Nacional de San Carlos en sus primeros tiempos (en torno a 1787),” Esteban Hernandez Esteve.

17th Annual Congress of the European Accounting Association, Venecia, April 6–8, 1994:

“Cost Accounting and Dialogue: The Case of the Royal Soap Factory of Seville (1525–1615),” Salvador Carmona and Rafael Donoso.

“Enlightenment and Accounting in the Royal Tobacco Factory of Seville (RTFS),” Fernando Gutierrez-Hidalgo.

“The Accounting Treatises by Luca Pacioli (Venice, 1494) and Bartolome Salvador de Solorzano (Madrid, 1590). Some Comments and Comparisons,” Esteban Hernandez Esteve.

“Fra Luca Paciolo in Translation: The First English Book on Bookkeeping,” Juan J. Lanero.

“The Spanish Military Pension Fund and its Accounts in the 18th Century,” Guillermina Martinez Casado and Maria Pilar Perez Garcia.

“Tax Influences on Twentieth Century Spanish Accounting,” Vicente Prades Albalat.

“Programmes of Investigation in Accounting: Paccioli-Mattesich and its Futura Projection,” Francisco Javier Quesada Sanchez.

Jornada Conmemorativa del Quinto Centenario de la Obra de Luca Pacioli “De Las Cuentas y Las Escrituras” (1494–1994), Universidad de Alcala de Henares, April 21, 1994:

“En memoria de Sebastian de Jcano y Madaria doscientos anos despues de su Disertacion Critica... (1793) — mesa redonda sobre historia teoria y profesion contables,” Rafael Donoso and Alberto Donoso.

“Algunas notas para la historia de los profesionales de la contabilidad—mesa redonda sobre historia, teoria y profesion contables,” Enrique Fernandez Pena.

“La partida doble en Castilla en el siglo XVI—mesa redonda sobre historia, teoria y profesion contables,” Jose Maria Gonzalez Ferrando.

“Vida y obra de Luca Pacioli. Reflexiones en el Quinto Centenario de la publicacion de la Summa,” Estaban Hernandez Esteve.

“Algunas reflexiones personales en torno a la historia de la contabilidad—mesa redonda sobre historia, teoria y profesion contable,” Jorge Tua.

VI Encuentro de Profesores Universitarios de Contabilidad, Madrid, May 26–28, 1994.

“Analisis de los registros contables en la Hacienda municipal espanola en la segunda mitad del siglo XVIII: Referencia especial al Municipio de El Puerto de Santa Maria,” Yolanda

Calzado and Rosario Del Rio.

"Algunas consideraciones sobre la organizacion contable publica espanola a lo largo del tiempo. Referencia especial al sistema de partida doble," Maria Jose Dominguez and Maria Solome Taboada.

"En memoria de Sebastian de Jcano y Madaria doscientos anos despues de su Disertacion Critica...(1793)—version ampliada de la intervencion en la Jornada Conmemorativa de la Obra de Luca Pacioli 'De las Cuentas y las Escrituras' (1494-1994)," Rafael Donoso and Alberto Donoso.

"Paciolo," Maria Dolores Garcia.

"Una contabilidad de supervivencia a fines del siglo XVII: el convento franciscano de Cuevas de Almanzora, 1670-1693 (Almeria)," Donato Gomez and

Francisco Jesus Sierra.

"Aproximacion al pensamiento de Luca Pacioli," Francisco Javier Luna.

"La influencia de Pacioli durante el siglo XVI," Fernando Martin Lamouroux.

"Schmalenbach y el balance oro en Alemania," Ramon Martinez.

"Historia de la contabilidad. Fondos de Pensiones en el ejercito espanol: el Montepio del siglo XVIII," Guillermina Martinez Casado and Maria Pilar Perez Garcia.

"Los libros de fabrica de la catedral de Mallorca," Carlos Pomar and others.

"Requisitos formales y valor probatorio de la contabilidad: una aproximacion historica," Vicente Prades Albalat.

"Aparicion y expansion de la partida doble: aportaciones de Pacioli," Amparo Ruiz.

COMMITTEE ASSIGNMENTS—1995 ACADEMY OF ACCOUNTING HISTORIANS

President Maureen Berry reports the following committees, committee charges, and committee members for the year 1995. The contributions of Academy members are greatly appreciated. Please contact the chair of any of the committees if you may be of help in accomplishing the committee's charge. Better yet, if you would like to participate as a member of a committee, give President Berry a call at 217-333-4543.

ARCHIVIST

CHARGES:

To conduct special assignments as may be required by Academy officers including: (1) compile service records of Academy members over the past ten years for the Nominations Committee to identify potential candidates for key positions, and (2) assist the directors of the Research Centers by conducting special investigations, or other services as requested.

Terry Sheldahl, Chair
Savannah, GA

EDUCATION COMMITTEE CHARGES:

Assemble and disseminate materials that foster the integration of history into accounting curricula. Develop and coordinate educational programs and conferences, as deemed appropriate, that will assist accounting instructors in the integration process which are consistent with guidelines and objectives of the Academy.

Jenice Stewart, Chair—University of
Missouri—Columbia

Roger B. Daniels—College of Charleston

Cheryl McWatters—McGill University

Fred Neumann—University of Illinois

John Ribezzo—Community College of
Rhode Island

Robert Bloom—John Carroll University

James Guthrie—The University of New
South Wales

Roxanne T. Johnson—University of Scranton

H. Elliott Lipschultz—Lipschultz and Company

ENDOWMENT COMMITTEE CHARGES:

Assist the Academy in raising funds for its scholarly and research activities, as well as