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NEWS FROM THE COMISION DE HISTORIA DE LA CONTABILIDAD

Accounting History Award

The Comision de Historia de la Contabilidad, de la Asociacion Espanola de Contabilidad y Administracion de Empresas (AECA), reports that an award has been established in honor and memory of Enrique Fernandez Pena, professor, professional, and original member. The Premio Enrique Fernandez Pena de Historia de la Contabilidad will be awarded annually for works of accounting history published in any of the Iberian languages during the year beginning on June 30, which makes a major contribution to accounting history.

AECA VIII Congress

On September 27–29, 1995, the AECA VIII Congress was held in Sevilla. Its theme was “Internationalization of Business: A Challenge for 2000,” and attendance exceeded 350. More than 100 papers were presented, and almost all were published in the two volumes edited for the Congress.

The Comision de Historia de la Contabilidad of the AECA was included for the first time with a session of accounting history. Twelve papers were presented and are listed for your interest and to indicate the high quality of the program:

Alvarez Garcia, Carlos. “Fondos documentales existentes en el archivo historico provincial de soria para la historia de la contabilidad.”

Bernal, Antonio-Miguel. “Libros auxiliares contables de giro, cambio y otros activos liquidos en la negociacion de la Carrera de Indias.”

Donoso Anes, Rafael. “La partida doble aplicada a la contabilidad de la hacienda de bienes de difuntos en Indias (siglos XVI y XVII).”

Donoso Anes, Alberto. “Una propuesta para la implantacion de la partida doble en el Virreinato de Rio de la Plata.”

Garate Ojanguren, Montserrat. “La

contabilidad de las companias privilegiadas de comercio por acciones en la Espana de los siglos XVIII–XIX. Un analisis de los estados contables.”

Hernandez Esteve, Esteban. “Breve revision comparada de los incunables de aritmetica comercial anteriores a la ‘Summa’ de Luca Pacioli.”

Lanero, Juan J. “An Essay of Drapery (1635) de William Scott. Formulacion contable y deontologia empresarial en la Inglaterra del siglo XVII.”

Lobato Franco, Isabel. “Modelos y metodos de gestion en la compania mercantil preindustrial (Barcelona, 1650–1720).”

Lloret Badia, Antoni. “El manual de Juan Augier (1597–1613): aspectos contables.”

Martin Lamouroux, Fernando. “Manual de cuenta y razon de Ramon Valdes, 1817.”

Mayordomo Garcia-Chicote, Francisco. “Los ‘Capitols del Quitament’ de Valencia, de 1611: unos presupuestos municipales para una decada.”

Passola Palmada, Josep Maria. “Los censos al quitar en la Corona de Aragon: su influencia en la creacion de las Taules de Canvi de Barcelona y Mallorca (1401) y de Valencia (1407).”

VIII World Congress of Accounting History

The International Committee of the World Congress of Accounting History has selected Spain for its VIII World Congress in the year 2000. La Asociacion Espanola de Contabilidad y Administracion de Empresas has charged Esteban Hernandez Esteve, as president of the Comision de Historia de la Contabilidad, with the responsibility to carry out the work necessary to host the Congress. Universities in Madrid are being contacted and invited to participate in the organization of the Congress. The University of Carlos III in Madrid will be the venue of the Congress in July, 2000.