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News from the Commission of Accounting History, Spain

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NEWS FROM THE COMMISSION OF ACCOUNTING HISTORY, SPAIN

The Comisión de Historia de la Contabilidad, de la Asociación Española de Contabilidad y Administración de Empresas (AECA) participated with the distinguished Colegio Central de Titulados Mercantiles y Empresariales, Grupo de Investigación: Información, Entorno y Cambio Organizativo, and Accounting, Economics, and Finance Departments of the Universidad de Sevilla and Universidad Pablo de Olavide de Sevilla, in hosting the second meeting about works in "Accounting History In Spain." The meeting was held September 24-26, 1998 at the Colegio Mayor Maese Rodrigo de Mairena del Aljarafe (Sevilla).

The principal objective of the meeting was to establish the themes or subject

matter of accounting history and continue the path begun in the first meeting in Miraflores de la Sierra. In the first meeting, it was established that at the conferences and programs, later sessions would include a limited number of independent presentations and doctoral thesis. The effort would parallel sessions of accounting history development in the AECA congress of Spanish studies of new materials and at least, each year reveal inquiries and debate the works of colleagues.

The theme of the second meeting based on the work of the initial conferences is: Two Ways to Understand Accounting History. The theme refers to the debate between the "traditional" and "modern" histories of accounting.

The program included the following contributors and subjects:

September 24

Mahmoud Ezzamel: "La 'nueva historia de la contabilidad': logros y retos"

Carol Antinori: "El campo de estudio de la historia de la contabilidad y su evolución en el tiempo"

Fernando Martín Lamouroux: "Los criterios conceptuales y formales en la historia de la contabilidad"

September 25

Jose Maria Gonzalez Ferrando: "Los libros de cuentas de los Salamanca, una compañía mercantil familiar burgalesa de siglo XVI"

Esteban Hernandez Esteve: "Las Contadurías de libros de la Contaduría Mayor de Hacienda y la contabilidad de Cargo y Data en la gestión del Imperio español (siglos XV al XVII)"

Salvador Carmona y Marta Macías: "Costes y presupuestos en la Real Fábrica de Tabacos de Sevilla (1820-1887)"

Rafael Donoso Anes: "Algunos aspectos relacionados con el control administrativo y contable de la renta de los esclavos enviados a Hispanoamérica"

Gaspar Feliu: "Los libros contables en el proceso legal de la quiebra de la taula de canvi de des Caus y d'Olivella (1381)"

Jorge Tua: "Las cuentas del Monasterio de Santo Domingo de Silos. Un proyecto de investigación"

Antonio Miguel Bernal: "La contabilidad como instrumento de conciliación y arbitraje en la Carrera de Indias"

September 26

Felipe Ruiz Martín: Utilización de los caudales de Indias como recurso político, según sus registros (siglos XVI y XVII)"