

International Economic Symposium – 2018
Sokolov Reading Conference – 2018

Editors Panel and Discussion:

*History of Accounting as a Modern Direction
of Theoretical Research*

*De Computis,
Spanish Journal of Accounting History*

Editor:
Fernando Gutiérrez-Hidalgo



St. Petersburg
University
www.spbu.ru

De Computis
on-line

History of Accounting as a Modern Direction of Theoretical Research

This journal, ***De Computis***, tries to be a mean for the dissemination of ***Accounting History*** research.

1. *De Computis, Spanish Journal of Accounting History*
2. The journal is interested in papers that suppose a theoretical contribution.



History of Accounting as a Modern Direction of Theoretical Research

This journal, ***De Computis***, tries to be a mean for the dissemination of ***Accounting History*** research.

1. De Computis, Spanish Journal of Accounting History

2. The journal is interested in papers that suppose a theoretical contribution.



1.- The Journal, Spanish Journal of Accounting History

1.1.- Genesis

- This journal was created by Esteban Hernández Esteve in 2004
 - within the **Spanish Professional Accounting Organization (AECA)**.
 - Professor **Sokolov** was **friend of Esteban**.



1.- *The Journal, Spanish Journal of Accounting History*

1.2.- Characteristics:

- It is:
 - A **biannual**
 - And ***Open Access Journal***.
- Until the present, an average of **6 papers** per **issue** has been **published**.
- The papers have had a **double blind** review by **anonymous** referees.
- The **publication** is **free** for authors.



1.- *The Journal, Spanish Journal of Accounting History*

1.2.- Characteristics:

– **Publication deadlines:**

- A paper may be **accepted** in around **12 weeks**:
 - **Six** weeks for the **first review**.
 - **Two** or **three** weeks for the **second** and **subsequent revisions**.



1.- The Journal, Spanish Journal of Accounting History

1.2.- Characteristics:

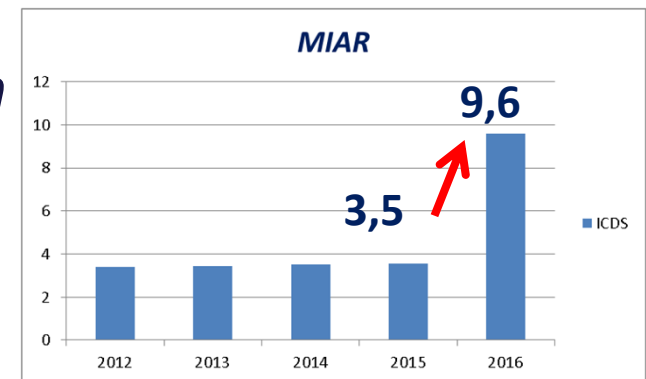
– It is **included** in some:

- Indexes:

- **Emerging Source Citation Index** (Clarivate Analytics).
- **MIAR** (UBA).

- Others indexes and databases:

- *Ulrich's.*
- *ERIH PLUS.*
- *EBSCO.*

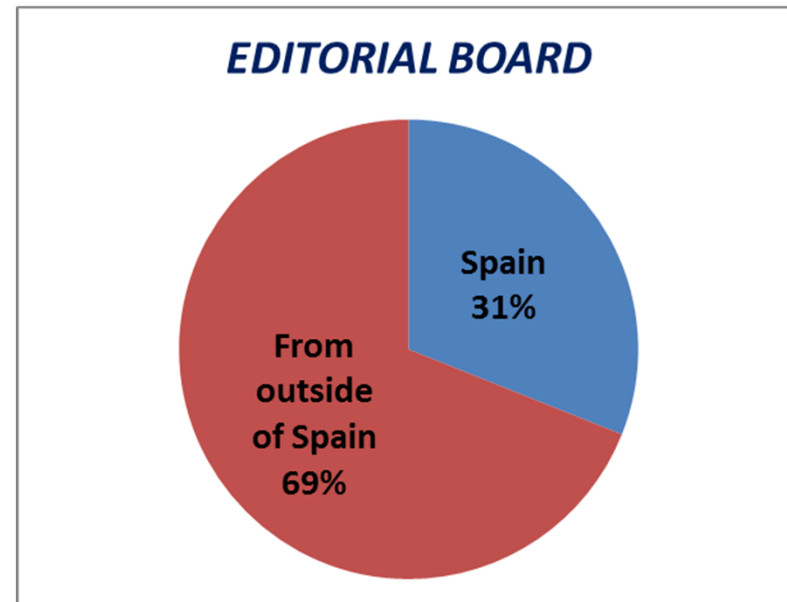
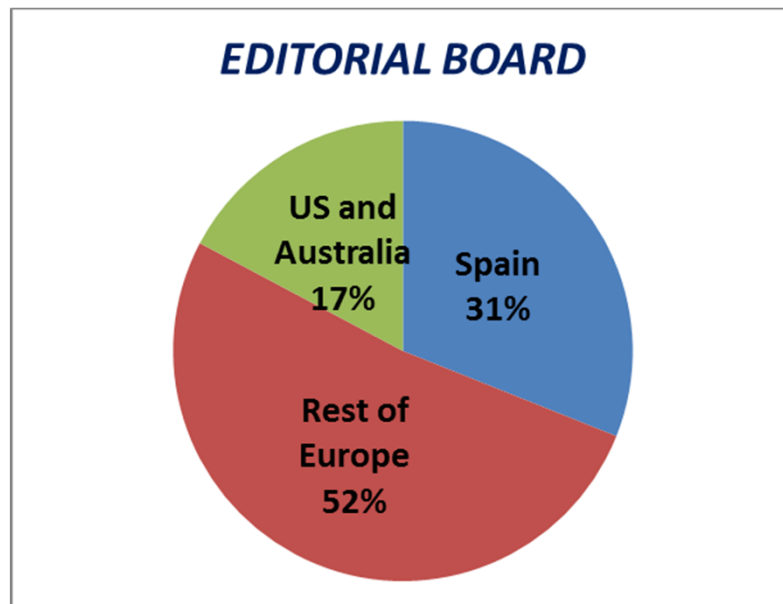


St. Petersburg
University
www.spbu.ru

1.- The Journal, Spanish Journal of Accounting History

1.2.- Characteristics:

- It is an **international journal**:
 - It has an **international *Editorial Board***.



1.- *The Journal, Spanish Journal of Accounting History*

1.2.- Characteristics:

– This **journal** tries to be a **complement** to the **other Accounting History** journals.

– The journal **accepts** papers written in the **most important European languages:**

Русский

English

Português

Italiano

Frances

Deutsche

Español

– English, Italian, Portuguese, French, German or Spanish.

– We would also **like to receive Russian papers.**

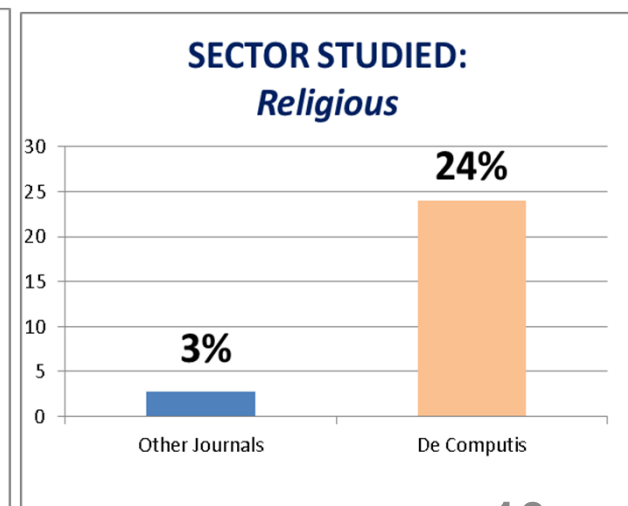
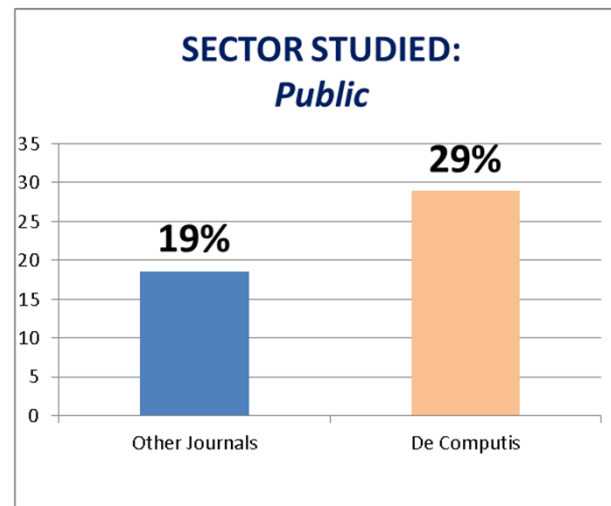
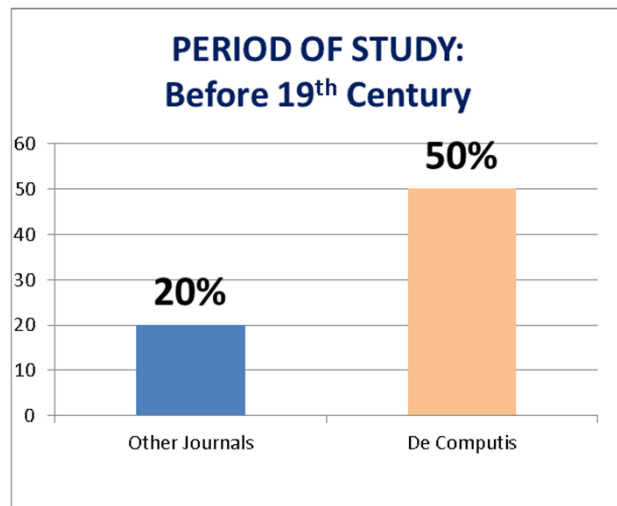
– ***Abstracts*** and ***keywords*** of all the papers have to be written in **English.**



1.- The Journal, Spanish Journal of Accounting History

1.2.- Characteristics:

- The journal is **similar** to the **other** journals of the **specialty**
- **However** it does have certain **specifications** which makes **it different** from the **others**.
 - Thus, Baños and Gutiérrez (2010) showed that there were **differences** with regards to the **period** and **sector** studied:



History of Accounting as a Modern Direction of Theoretical Research

This journal, ***De Computis***, tries to be a mean for the dissemination of ***Accounting History*** research.

1. *De Computis, Spanish Journal of Accounting History*
2. **The journal is interested in papers that suppose a theoretical contribution.**



History of Accounting as a Modern Direction of Theoretical Research

A good ***Accounting History*** research ought:

2.1.- Reveal the **genesis** and **evolution** of ***Accounting***.

2.2.- Help the **understanding** of our **history**.

2.3.- **Contribute** to contemporary debates in ***Social Sciences***.

2.4.- **Use** a **theoretical approach** to **analyze** the **cases**.

2.5.- Contribute to the **theoretical advance**.

