



Accounting history, a privileged way to approach historical research. An illustrative case: the war of France and the holy see against Spain, 1556-1559 [

Asociación Española de Contabilidad y Administración de Empresas, AECA,
2010

text (article)

Analítica

The international expansion of accounting history in the last fifteen or twenty years has really been impressive. It has reached a level that has opened a new stage of development, a stage that calls for a new conception of the discipline that lives up to the degree of maturity that it has reached. The new concept of accounting history has to view it not only as a study of the evolution of accounting and related matters, but as a privileged way to approach historical research as a whole. And that because all or almost all human activities have an economic aspect and therefore they need to keep accounts in one or other way. However most historical events, even the most important, have been described and interpreted without considering at all the possible existence of accounting registers related to them. Consequently there are thousands and thousands of account books and bundles of accounting records all over the world gathering the dust of ages, because they have been never touched by a historian's hand. Practically the only historians that base their researches on account books are the accounting historians. Thus most of them, when practising archival research, do not limit themselves to search for the evolution and changes of accounting theories, techniques or practices. They go far beyond and explore the events and operations recorded in the account books attempting to place them into the correct context in order to find out their historical significance. They have it quite clear. What really is missing in this context is a formal statement of the authentic nature of accounting history -a sub-discipline of economic history- as a very effective way to research not only into economic subjects, but into every subject through the accounting documentation kept because of its economic facets. The formulation of this statement is the main purpose of the present paper. And it wants to make clear the new conception of accounting history through an illustrative case: the wa

The international expansion of accounting history in the last fifteen or twenty years has really been impressive. It has reached a level that has opened a new stage of development, a stage that calls for a new conception of the discipline that lives up to the degree of maturity that it has reached. The new concept of accounting history has to view it not only as a study of the evolution of accounting and related matters, but as a privileged way to approach historical research as a whole. And that because all or almost all human activities have an economic

aspect and therefore they need to keep accounts in one or other way. However most historical events, even the most important, have been described and interpreted without considering at all the possible existence of accounting registers related to them. Consequently there are thousands and thousands of account books and bundles of accounting records all over the world gathering the dust of ages, because they have been never touched by a historian's hand. Practically the only historians that base their researches on account books are the accounting historians. Thus most of them, when practising archival research, do not limit themselves to search for the evolution and changes of accounting theories, techniques or practices. They go far beyond and explore the events and operations recorded in the account books attempting to place them into the correct context in order to find out their historical significance. They have it quite clear. What really is missing in this context is a formal statement of the authentic nature of accounting history -a sub-discipline of economic history- as a very effective way to research not only into economic subjects, but into every subject through the accounting documentation kept because of its economic facets. The formulation of this statement is the main purpose of the present paper. And it wants to make clear the new conception of accounting history through an illustrative case: the wa

<https://rebiunoda.pro.baratznet.cloud:28443/OpacDiscovery/public/catalog/detail/b2FpOmNlbGVicmF0aW9uOmVzLmJhcmF0ei5yZW4vMzM4MzY3ODA>

Título: Accounting history, a privileged way to approach historical research. An illustrative case: the war of France and the holy see against Spain, 1556-1559 [electronic resource]

Editorial: Asociación Española de Contabilidad y Administración de Empresas, AECA 2010

Tipo Audiovisual: Historia de la contabilidad epistemología metodología concepto guerra Felipe II Santa Sede Francia Factoría General de los Reinos de España siglo XVI Accounting history epistemology methodology concept war Philip II Holy See France General Factory of Spanish Kingdoms 16th century

Documento fuente: De Computis: Revista Española de Historia de la Contabilidad, ISSN 1886-1881, null 7, Nº. 13, 2010, pags. 162-190

Nota general: application/pdf

Restricciones de acceso: Open access content. Open access content star

Condiciones de uso y reproducción: LICENCIA DE USO: Los documentos a texto completo incluidos en Dialnet son de acceso libre y propiedad de sus autores y/o editores. Por tanto, cualquier acto de reproducción, distribución, comunicación pública y/o transformación total o parcial requiere el consentimiento expreso y escrito de aquéllos. Cualquier enlace al texto completo de estos documentos deberá hacerse a través de la URL oficial de éstos en Dialnet. Más información: <https://dialnet.unirioja.es/info/derechosOAI> | INTELLECTUAL PROPERTY RIGHTS STATEMENT: Full text documents hosted by Dialnet are protected by copyright and/or related rights. This digital object is accessible without charge, but its use is subject to the licensing conditions set by its authors or editors. Unless expressly stated otherwise in the licensing conditions, you are free to linking, browsing, printing and making a copy for your own personal purposes. All other acts of reproduction and communication to the public are subject to the licensing conditions expressed by editors and authors and require consent from them. Any link to this document should be made using its official URL in Dialnet. More info: <https://dialnet.unirioja.es/info/derechosOAI>

Lengua: English

Enlace a fuente de información: De Computis: Revista Española de Historia de la Contabilidad, ISSN 1886-1881, null 7, Nº. 13, 2010, pags. 162-190

Baratz Innovación Documental

- Gran Vía, 59 28013 Madrid
- (+34) 91 456 03 60
- informa@baratz.es

