



Algunas consideraciones historiográficas sobre la lógica de la Partida Doble y la clasificación de Cuentas [

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Analítica

This paper analyzes various accounting books with a particular purpose in mind: checking the evolution of classification of accounts but taking into consideration the logic and method derived from the double-entry bookkeeping. All the attempts at systematizing and classifying accounts served to deepen into the comprehension of the logic of the structure of accounts by means of the double-entry system and to pave the way for better methods of exposition. This study revises various accounting books spanning from 16th century to 19th century

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