



'Algo de novo no Reino de Portugal': identificação e apresentação, inéditas, do método contabilístico adotado pela Real Fábrica das Sedas (1757) [

2023

text (article)

Analítica

Objective: To identify, present and demonstrate, in an unprecedented way, the accounting method used in the Royal Silks Factory (1757). Methodology: Qualitative, using primary handwritten sources and secondary references, as well. The primary handwritten sources made it possible to demonstrate that the company adopted double-entry bookkeeping in its financial accounting. Results: The article expands the roots of Portuguese accounting knowledge, namely by contributing to a better understanding of the Royal Silks Factory and by presenting as its main result the full demonstration that the accounting method implemented in its accounting in 1757 was double-entry bookkeeping, under the auspices of the German bookkeeper Conrado Bartolomeu Riegge and, of course, of the main secretary of State of D. José I, Pombal. Originality: This study is the first work to demonstrate in literature, whether national or international, that the Royal Silks Factory, upon its refounding in 1757, adopted double-entry bookkeeping as the method of accounting in financial accounting

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