

ACC and ACCID: Two Accounting Associations from Catalonia, 80 years apart

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Abstract

Purpose: Retrospective study of associationism and accounting knowledge in Catalonia, during the period 1924-1940, through the analysis of the journal *Organització*, published by the *Associació de Comptables de Catalunya* (ACC, Catalanian Association of Accountants). Comparison between the ACC and the *Associació Catalana de Comptabilitat i Direcció* (ACCID, Catalanian Association of Accounting and Management), to highlight the evolution of the accounting profession in Catalonia over the course of one century.

Design/methodology: Exploratory study of each issue of the journal *Organització* during its period of publication (1925-1938) and a review of the literature in the area being studied. Processing of the information obtained through dynamic tables, to obtain the results and conclusions of the research conducted. Exploratory comparison of the ACC and ACCID.

Findings: The study highlights the work carried out by the ACC during its existence, as the driving force behind the accounting profession in Catalonia, and relations with other international associations. It also establishes a parallelism with the ACCID.

Research limitations/implications: Slow access to all the issues of the journal *Organització* in order to create the corresponding technical files of the works collected in each journal and difficulty in finding ACC documentation in the literature review.

Practical implications: This work highlights the work of professionals in the field of accounting in the 20th and 21st centuries, showing the need for accounting regulations, continued training and internationalization to meet the demands of the business world.

Social implications: It makes professionals and scholars in the field of accounting aware of the importance of the work carried out by the ACC in the first half of the 20th century, and the harmony with the work currently carried out by the ACCID.

Originality/value: The study draws attention to the activity carried out by the ACC, unknown at the time of the founding of the ACCID, and shows that at certain times, associations of accountants have been important on a business level.

Keywords: Associació de Comptables de Catalunya (ACC), Associació Catalana de Comptabilitat i Direcció (ACCID)

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1. Introduction

This work refers to a retrospective study of associationism and accounting knowledge that were found in Catalonia during the period 1924-1940.

Specifically, the study aims to disseminate the research of a group of people from ACCID, in reference to the *Associació de Comptables de Catalunya* (ACC), following an article by Marc Amat in *Revista de Catalunya* in issue 288 (Amat, 2014), exploring the journal that was published monthly by the ACC for its members, called *Organització*.

The study presented here is an analysis of the information contained in the journal *Organització*, title of the journal of the *Associació de Comptables de Catalunya* (ACC), which was published from 1925 to 1938. The *Associació de Comptables de Catalunya* (ACC), was an institution which, among other things, shared accounting knowledge amongst its members. The Journal *Organització* was the medium through which the ACC informed its members. It also gathered advertising from the time, and its director was usually the president of the *Associació de Comptables de Catalunya*. The journal contained articles on accounting (together with the position of the accountant), economics, business organization and law (commercial, fiscal and financial). It was a technical journal in the field of accounting that promoted associationism and offered free consultations to the members of the ACC. It published directives of interest to the readers, posted job requests by members, reported on conferences and also gathered advertising in order to finance itself.

This work briefly explains the endeavors of the association and conducts an exploratory study of its journal *Organització*, highlighting its content, as well as how accounting and business issues were addressed at that time and the significant advances made in the professional field that it reported on, and which are mostly unknown today.

A chapter of this study has been dedicated to comparing the ACC and ACCID in terms of their organizational structure, activities, members and publications, among other aspects, in order to verify the existence of a close parallelism between the two associations.

The exploratory study also reflects the international vocation of the ACC - in line with that of today's *Associació Catalana de Comptabilitat i Direcció* (ACCID) - as demonstrated by the organization of the first International Accounting Conference, taking advantage of the 1929 Barcelona International Expo, highlighting the importance and economic significance of this type of event in the field of accounting and business. The study also highlights the importance of the relationships that the ACC established with other international accounting organizations.

The study in the journal *Organització* also refers to the authors who published in it, such as accounting professionals, managers and experts of the time who provided knowledge to those interested.

Thus, the work seeks to make visible the importance that the ACC had as a driving force in the accounting profession during the first half of the 20th century, which the ACCID has subsequently continued sixty years later.

2. The *Associació de Comptables de Catalunya*. A brief history

On February 12, 1924 the *Associació de Comptables de Catalunya* (ACC) was founded in Barcelona. Its main objective was to create a space to debate and work on accounting issues, among accounting professionals and employees in Catalanian commerce and industry who were members of the ACC.

This association carried out a number of activities, including the following:

- The journal *Organització*: It is worth mentioning the journal published by the association, called *Organització*. It came out on a monthly basis, and allowed the association to provide visibility to the activities it engaged in. It began publication in July 1925 and ended its run in 1938. It offered articles on accounting, economics, law, taxation, organization and other related areas. There was also a section in which provisions and regulations of interest to the members were published, another section with job requests by the collaborators, information on the association's participation on an international level, consultations regarding accounting and tax issues by the partners, etc. The journal also had sections meant for advertising spots, basically related to accounting.
- Other Publications: Books and documents referring to the activities carried out by the ACC were published.
- Training: Courses and conferences were organized for its members on current topics, especially on accounting, business, arithmetics, languages, law and economics.
- Advertising: Its activities were basically advertised through the journal *Organització*.
- Consultations: Agreements with professional firms were established so members could consult on accounting, tax and other issues.
- International: The activity was not limited only to Catalonia, rather it also had an international projection, with association members attending international conferences and with the celebration of the 6th International Accounting Conference in Barcelona in late 1929. This event was described in great detail in issue 53-54 of the journal (November and December 1929).
- Library: It had its own library that made it possible to purchase books and subsequently lend them to its associates.
- Job bank: Where job offers and requests were published for members.
- Mutual Society Services: It was considered advisable for members and interested family members to have financial coverage in case of illness, disability and death.

When the civil war ended in Spain and the Franco regime began around 1940, the ACC ceased to exist.

3. Review of the literature

Technological breakthroughs are changing the dynamics of many sectors of economic activity and professional services, and accounting is no exception. To face this change, it is important to have a historical perspective of this discipline and know how the accounting profession has evolved over time (Carmona, 2004). This review highlights the ACC and ACCID, as two accounting associations 80 years apart in a European context concerned with accounting standardization, among other issues.

The 19th century was a period of change in accounting. Fraud spotlighted the need for accounting control and profit became a major social issue, and so standardization began to be a priority (Lemarchand & Praquin, 2005). From 1880 on, accountants and lawyers reflected on the need for rules on accounting information, its control and the future of the accounting profession, but their voices largely went unheard. Later, with the creation of the Society of Accountants in Paris in 1912, this issue was given a little more prominence, until the mid-1930s when legislation on accounting was ultimately introduced. During this period, as the accounting profession

became more important, the ACC played an important role in Catalonia, in particular at the 6th International Accounting Conference in Barcelona in 1929, organized by the *Association Internationale de Comptabilité of Brussels*. With outstanding participation by the ACC, a universal accounting doctrine was proposed, to make accounting more uniform and comparable (Lemarchand & Praquin, 2005). During this period, 10 international conferences were held from Bucharest to Barcelona (Forrester, 1992).

It should be kept in mind that the 1930 crisis recommended an accounting standardization that was not shared by all. Specifically, France failed to approve regulations for accounting standardization. However, between 1936 and 1937, these regulations came to fruition in Germany, due to the influence of the State on the economy (Richard J., 1992; Küpper & Mattessich, 2005). Different associations were founded, including the Union of International Associations (UIA), the Academic Accounting Society of Belgium (AASB) and the International Accounting Association (IAA) (Félix, 2011).

In France, the influence was felt not only of political power, but also at the professional level. Along this line, Maurice Allais, a mining engineer, recommended this standardization to improve economic efficiency, ensure competition and eliminate fraud, opening the way for a new economic organization (Allais, 1938; Allais, 1956). At this time, the idea of accounting standardization was spreading. Moreover, insurance companies followed this pattern at the end of 1938, presenting an annual report with the balance, results and investments, when required by the relevant administration (Lemarchand & Praquin, 2005).

During this period, the ACC published the journal *Organització* and maintains contact with different associations and associated accountants from different countries, such as England, Germany and France. It also held periodic meetings at conferences, where members of the associations examined and analyzed the accounting and economic problems of the time (Amat, 2014). Eighty years later, the *Associació Catalana de Comptabilitat I Direcció* and *Auditoria de Comptes* continue the path of the ACC, with the similarities and differences that are reported in this work.

There are different authors who stand out on an international level in terms of accounting in this period: Dregrange, Léautieu, Guilbault, Dupont, Howard, De Roover, Gomberg, Delaporte and Dupont (Degos & Mattessich, 2003a; Degos & Mattessich, 2003b). Joseph H. Vlaeminck (1961), a well-known Belgian, stated that accounting responds to business needs through proprietary information, with a significant impetus towards standardization and record keeping. It is important to keep in mind that it is a Belgian academic association and subsequently, a world accounting association (created at the 1910 World Exhibition in Brussels) that promote standardization and encoded accounting data (Forrester, 1992).

4. Exploratory study of the journal *Organització*

The methodology used consisted of an exploratory study that aims to provide a general overview of the contents of the journal *Organització* during its existence from 1925 to 1938, by means of a study of each of its issues. This topic of analysis has not been widely studied, explored or recognized. For this reason, the intent is to recall the topics and authors who dealt with momentous aspects in the field of accounting and finance during this period. In order to increase the degree of familiarity with this practically unknown journal, technical sheets have been created for the content of each issue (Appendix A). This has made it possible to give visibility to and assess the advances in the business, accounting and professional framework of this period in Catalonia, and the business behavior on an accounting and financial level in earlier times with less information in this field.

The methodology has consisted of a detailed analysis of each issue, the topics covered and the authors of the time, in order to reflect the dynamism of the territory, with important changes as a result of the historical situation. The journal, available at the *Biblioteca Nacional de Catalunya* and at the ACCID headquarters, was scanned and the different copies, distributed among the working group, were summarized on the appropriate technical sheets. Subsequently, using Excel sheets and dynamic tables, the typology of the main subjects dealt with and the authors of reference were presented, in line with the history of accounting in that period, and together with the results and conclusions.

The study was carried out to recover the historical memory of a journal in the field of accounting (the area of knowledge of the co-authors), which was up to date with innovations in the business and accounting field on a national and international level.

As is typical of an exploratory study, it identifies trends and provides the basis for a business philosophy that is open to the world. Issue after issue, this journal reflects the situation at the time, the most interesting business topics of the period and the different professional and academic events of this period of time within the ACC. It should be remembered that during those years, other entities dealt with business issues, such as the Mercantile Circle, professional associations (qualified financial experts, accountants, lawyers), business schools, institutions of higher education and private centers.

Regarding the results of the exploratory study, Section 6 of this article reflects the contents of the journal *Organització*.

The described methodology has made it possible to identify the topics that were given priority at that time (accounting records, economics, trade law, taxation and associationism), among others, and the authors of the time who were interested in these areas of knowledge.

5. Characteristics and structure of the journal *Organització*

It is cataloged as a thematic journal because it is a monthly publication with information on a specific topic (the company), offering articles with detailed explanations.

5.1. Characteristics

This section lists the basic characteristics of the journal:

- It can be cataloged as direct, since it is a publication aimed especially at readers interested in business vicissitudes (basically business professionals) in any of their aspects, and in particular, at ACC members. For this reason, it contains a wide variety of articles.
- It is published on a monthly basis. The first issue was published in July 1925. In general, one issue was published each month, although some publications combined two or more periods. Number 149 was the last to be published, and it covers the months of March, April and May 1938. It is important to keep in mind that the Spanish Civil War was taking place during this period. The correlation of years and numbers published can be seen in Appendix B.
- It was specialized in the topics of all branches of business activity, as will be commented on in the fifth section, where the contents of the magazine are discussed. Scientific and technical knowledge is disseminated in an understandable and enjoyable manner.
- It was carefully edited, although it was difficult to obtain people's collaboration to be able to share the knowledge with the rest of professionals. The journal sought not only direct contributions, but also presentations by foreign experts and connoisseurs of any of the branches that are included in the business activity.

It is a journal closely related to the activities carried out by the Association, as can be seen from the very first moment, on the cover of the first issue, as well as in the editorials of certain commemorative editions. The initial greeting states that the journal *Organització* is created with a sense of loyalty and professional rapport, as a collective development of the sector with a commercial spirit, which is considered essential for the development of society.

The title "*Organització*" was chosen because of the principles of industrial organization based on the division of labor, especially for the management functions of organizations. It mainly seeks rapport between associates and the employer class. In the corresponding sections, the Association was able to publicly show all the dealings related to its situation and the operation of its organization.

5.2. Structure

As for its structure, basically each journal consists of:

- Front cover: With a discreet title that shares space with the Association's emblem. Over all these years, the model of this title has only changed slightly on three occasions: July 1926, January 1929 and January 1931.



Figure 1. Cover of the journal *Organització*, 1925-1926



Figure 2. Cover of the journal *Organització*, 1931-1938

- Summary: The organized content of the sections is displayed on the front page, after the title, following the same order in which they appear in the content.
- Editorial: Presents a list of anniversaries in special issues, while in other cases, it presents an article.
- Articles: These are the most important part of the journal. They constitute the main core of information for the reader. The title summarizes the topic to be discussed. If it is considered that more information is needed, a subtitle might be added, although this rarely occurs. These texts are sometimes accompanied by illustrations to make the subject more understandable.
- Texts: The design is just as essential as the content of the articles, since in the journal the way in which the information is transmitted is very important.
- Advertisements: The advertisers are professionals or companies in the sector, which in part financially support the publication of each issue of the journal in exchange for being able to promote their product.
- Back cover: Explains the objective of the association and describes its structure.
- Index: It is presented at the end of each year in order to list the subjects contained in the journal during that period.

In order to be able to proceed to the study of the issues of the Journal in a uniform and homogeneous manner, to carry out the detailed analysis of every published issue, and as commented in the section on the methodology used, it was agreed to develop a common structure for the data sheets. Each of them includes basic identifying information:

- journal issue;
- date;
- summary, with which we can record the different sections and in the case of articles, cite the title and author of the article;
- description of the contents. This section consists of three distinct points. The first lists the different articles with a short summary to present the subject matter. In the second, information of interest to members is presented, in addition to answers to questions submitted, books on economics and business to increase business knowledge, informative details of the different divisions of the Association - Foreign Relations Division, Technical and Advisory Division, Legal-Administrative Division, Job Bank Division, Library Division, Mosaic - and variations. The third section presents any relevant observations;
- finally, the author of the summary.

The basic design of the data sheet is presented in Appendix A.

5.3. Other aspects of the journal to highlight

The bibliography section lists books that the Association received to organize a good professional library, with critical studies of these books to guide the reading.

It is also possible to verify how the language has evolved over time. Accordingly, in this journal written in Catalan, we can find many words and expressions that seem peculiar to us today.

When reviewing the different issues, the great effort and interest employed to make the publications internationally known are evident. On this note, in issue three are works published in France and in Italian, Belgian, Swiss and Austrian journals.

The journal evolved over time, and we can see how, starting with issue number 100 of January 1934, specific regulations published in the *Boletín de la Generalidad* [Official Regional Gazette] are presented, in line with the historical situation that Catalonia was experiencing.

A section of the journal called “*Mosaic*” provided a humorous point of view on various accounting topics, such as comments on accounting techniques, referring to the tasks of the accountant's work and environment.

The advertisements published contrast with those of today, probably because of the habits and customs of the time. The qualities of the product are emphasized and no reference is made to the emotions and desires of the users, as is the case today. See Figure 3. On another note, only one advertiser appears until issue number 19. From that moment on, other companies make their products known through this publication.

The Journal also reports “good news,” for example that Monsieur René Delaporte received the silver medal from the French Accounting Society. It also has an obituary space. Both technical training and the attitude and skills required to carry out any activity are valued. Specifically, the people who are part of the “Job Bank” are considered to be of absolute competence and morality, as stated on page 147 of journal issue number 7.

The end of each of the monthly issues states “This issue has passed through government censorship” or bears the inscription “endorsed by censorship”.



Figure 3. Advertisement. First advertiser

6. Contents of the journal *Organització*: Results and discussion

The contents of the journal *Organització* make reference to fourteen topics and highlight five thematic areas: Accounting records (22%), Commercial Law and Taxation (20%), Economics (15%), Associationism in the business field and especially in the accounting field (11.5%) and Business Organization (19%) (Table 1).

Likewise, it should be noted that the journal focuses on the role of the accountant (9%), i.e., it is a journal that deals with the role of the accountant as a leading professional in the companies of the time with economic activity between 1925 and 1938. See Figure 4. In the early years, emphasis was placed on the role of these professionals, but after the 1929 World Expo, subsequent issues of the journal no longer dealt with this type of subject matter.

I Congrés de Comptabilitat de Catalunya
Barcelona—23, 24, 25, i 26 setembre 1926
 Entitat organitzadora "Associació de Comptables de Catalunya"

Comitè Executiu.
 Antoni Planas Babra, President; Andreu Bausili, Vis-president primer; Agustí Gomez Pons, Vis-president segon; Rafel Bori, Secretari general; Josep Coral Alejaldre, Vis-secretari primer; Joan Ribas, Vis-secretari segon; Joan Guilera Marrugat, Tresorer; Angel Uriarte, Vocal de premsa; Antoni Cabré, Marcell Pascual Torres, Eduard Borratxero, Vocals, *Jurat qualificador*.
 Pere Corominas Montaña, Rafel Gay de Montellá, Miquel Vidal i Guardiola, Ramon Güell, Pere Gual Villalbi, Josep M. Tallada, Ferran Boter, Bartomeu Amengual, Joaquim Aguilera, Ferrán Cuito, Josep Estragués, Rosend Serra i Pagès, Joan Creixells, Manuel Pugés, Manuel Ainaud, Josep Zandrera, Josep Omar Gelpi, Cristofor Masó Escofet, Joaquim Coderch Niella, Jaume Algarra Postius, Francesc Rodon.

Comitè d'admissió i classificació de treballs.
 Antoni Planas Babra, President; Rafel Bori, Secretari; Marcell Creixell i Llopart, Vocal Vis-secretari; Andreu Bausili, Pere Verzier, Manuel Francitorra, Joan de Deu Mora, Joan Revoltós, F. de P. Gonzalez Palou, Vocals.

Comitè d'organització d'actes.
 Josep Coral Alejaldre, President; Amadeu Gómez Pons, Secretari; Josep Guilera, Enric Benet, Ignasi Delhom Llurià, Josep Coral Jaumot, Bru Medallo Serrano, Vocals.

Figure 4. Organization of the first Congrés de Comptabilitat de Catalunya [Catalonian Accounting Conference]

Topics discussed in the journal <i>Organització</i>	%
Accounting records	22.0%
Economics	15.0%
Associationism	11.5%
Commercial law	10.0%
Taxation	10.0%
Business organization	10.0%
Role of accountants	9.0%
Banking management	4.0%
Costs	3.5%
Economic and accounting history	2.0%
Finance	1.0%
Training	1.0%
Insurance and mutual society services	0.5%
Budgets	0.5%
Total	100.0%

Table 1. Topics discussed in the journal *Organització*

It should be noted, that in the period 1928-1933, the most covered areas in the journal *Organització* were: associationism, commercial law, taxation, business organization and accounting records; but as we move closer to the Spanish Civil War (1936-1939), the articles, in line with the historical situation, dealt with subjects directly related to the economy of the country at that time, although as an accounting publication, it also included articles that made reference to the accounting records, but with less of a presence in their summaries.

With regard to the legal aspect, the journal also places special emphasis on this subject, in line with the area of accounting knowledge. Specifically, 20% of the articles in the journal *Organització* were related to this subject, which is important and prominent at the time, especially at the commercial and tax levels.

The journal also demonstrates a philosophy of operating and organizing companies and reflects the importance of associationism that was so present in Catalonia.

In the journal, the international vocation is highlighted with the organization of the first International Accounting Conference, taking advantage of the 1929 World Expo in Barcelona, where several European nations participated (Germany, Belgium, Denmark, France, Hungary, Italy, Norway, Romania and Switzerland), as well as private exhibitors from Japan and the United States. This World Expo presented technological advances and projected the image of Catalan industry aboard, so it was a great occasion for this journal in the field of business.

The urban development of the city at that time also facilitated an important economic activity that required knowledge such as that offered by the journal *Organització*, especially in the area of economics, which corresponds to the 15% of the overall topics of the articles.

The 1929 World Expo in Barcelona is especially reflected in issues of the journal dedicated, in large part, to this important event of great economic significance for the city of Barcelona, and Catalonia in general.

Thus, the journal *Organització* was an ideal means of communication to verify the economic reality of that moment and the processing to be followed on an accounting level to correctly reflect and record the business reality of the time. In this sense, in the issues from 1929 and 1930, topics such as the economy, taxation, the role of the accountant and the appropriate accounting records stand out.

Regarding the authors who published articles in the journal *Organització*, it should be noted that they were probably members or experts in accounting matters. A total of 596 articles were published from 1925 to 1938, by a total of 237 authors. Table 2 shows a list of names and surnames of the authors who published a number of articles equal to or greater than 7. It includes a total of 21 authors, representing a 37% of the total number of articles published by the journal. The remaining 63% are articles by a number of authors who published fewer than 7 articles.

Names and surnames of the authors	Total no. of articles published	%	Date of first article	Date of last article
ALSINA, Jaume	11	1.85%	02/1929	02/1931
ARBOLÍ, Pere	7	1.17%	06/1930	03/1933
ARDANUY, Pere	9	1.51%	07-08/1931	11/1934
BELTRAN PRATS, Faust	7	1.17%	01/1929	03-04-05/1938
BORI, Rafel	9	1.51%	08/1925	10/1935
CARALT ROCA, Joan	7	1.17%	02/1928	03/1931
FELIU CODINA, Antoni	11	1.85%	09/1927	01/1938
FRANCITORRA ALEÑÀ, Manuel	24	4.03%	02/1926	03-04-05/1938
GARDÓ, Josep	12	2.01%	02/1927	06-07/1933
GAY DE MONTELLÀ, Rafael	7	1.17%	09/1925	03/1932
GENÉ JOVÉS, Miquel	7	1.17%	01/1927	01/1928
GÓMEZ PONS, Agustí	8	1.34%	09/1925	01/1929
HERNÁNDEZ CABEZA, Pere	13	2.18%	05/1931	09/1932
MIRACLE, Joan	7	1.17%	08/1926	02/1934
OBACH POL, A.	15	2.52%	05/1926	03/1931
PACH BUIRA, Antoni	7	1.17%	08/1928	05/1935
PIQUÉ BATLLE, Ricard	24	4.03%	07/1926	03-04/1936
PLANAS BABRA, Antoni	10	1.68%	08/1925	12/1926
REVOLTÓS, Joan	10	1.68%	08/1925	06/1934
VILÀ, Josep Maria	8	1.34%	10/1928	03-04-05/1938
ZENDRERA, Enric	9	1.51%	02/1930	05/1931
Other authors	374	62.75%		
Total number of articles published	596	100.00%		

Table 2. List of authors who published the most articles in the journal *Organització*

Hence, as shown in Table 2, the authors who published the most articles are: Manuel Francitorra Aleñà, president of the *Associació de Comptables de Catalunya* (ACC) in two different periods, and Ricard Piqué Batlle. Some authors published under a pseudonym.

7. Comparison of the ACC and ACCID: Results obtained

The purpose of this section is to carry out a comparative study between the ACC and ACCID, analyzing different aspects: formation and purpose, activities, organizational structure, members and commissions/sections. These two associations have a lot in common, despite the time differences. It should be kept in mind that the ACC ceased its activity in 1940, with the end of the Spanish Civil War and the beginning of General Franco's new regime, and the ACCID was not created until more than sixty years later. In addition, the relationships that the ACC established with other international accounting associations are also mentioned in this section.

7.1. Formation and purpose

As shown in Table 3, these two associations were founded nearly 80 years apart: the ACC at the beginning of the 20th century (1924) and the ACCID in the early 21st century (2002). While ACC was founded at the initiative of civil society, the ACCID was the product of the will and actions carried out by three professional associations. Even so, it is good to emphasize that the basic purpose of the two associations is the same: to serve as a meeting point between professionals and scholars associated with the world of accounting. Regarding the location, the ACC created local divisions in Lleida and Igualada (1927), and in contrast, the ACCID has its headquarters only in Barcelona. Furthermore, it should also be noted that the activity of the ACCID is currently complemented by the tasks carried out by the different chartered institutes and professional associations.

Formation and Purpose	
ACC	ACCID
<ul style="list-style-type: none"> - Founding: In Barcelona, on February 12, 1924. - End of its activity: In 1940. - Aim: To debate and work on the accounting issues of the time, among accounting professionals and employees, in the field of business and industry in Catalonia. - Local divisions in Lleida and Igualada in 1927. 	<ul style="list-style-type: none"> - Founding: In 2002 by the Association of Sworn Accounts Auditors of Catalonia, the Association of Economists of Catalonia, the Association of Qualified Financial Experts and Entrepreneurs of Barcelona. They were later joined by the Association of Secretaries, Financial Controllers and Treasurers of Catalonia and the Official Association of Administrative Managers of Catalonia. - Aim: To serve as a connecting link between professionals and scholars who work in Catalonia in the field of accounting.

Table 3. Comparison of the ACC and the ACCID: Formation and purpose

7.2. Activities

The activities carried out by the two associations are fairly similar. Both organized courses, events and conferences, congresses and seminars, and edited and published books and documents. While the ACC took advantage of the journal *Organització* to disseminate information to its members, the ACCID makes use of the new technologies and thus communicates with members through its website and newsletters. As something that sets the ACC apart, it should be mentioned that its members created their own library and were able to submit free consultations associated with accounting and other related fields. The association also sponsored a job bank and offered mutual society services and assistance for members in matters related to employment contracts. Furthermore, in an action that was very progressive for the era, the ACC saw the need to establish relationships with other accounting associations on an international level.

Specifically, the ACC maintained contact with different accounting associations in different countries, such as the Institute of Chartered Accountants of England and Wales (ICAEW) in Great Britain, the first accounting organization founded in 1854. The Institute of Chartered Accountants of England and Wales was considered to be very prestigious. This institution currently has more than 150,000 members, including some outside the United Kingdom. Many students are also members and 80 of the companies on the FTSE 100 stock exchange (the main companies in the United Kingdom) have accountants recognized by this association.

It must be kept in mind that until the middle part of the 19th century, the role of accountants in England and Wales was restricted to those who kept purchasing and sales records. With the growth of the limited liability companies, and large-scale manufacturing and logistics in Great Britain, more technically competent accountants were required to deal with the growing complexity of account operations. As a result, the accountants in the cities of Great Britain formed professional organizations and the ICAEW was created from five different associations already in existence in England.

The members of this association are currently recognized accountants who have the ACA qualification, which is granted with the opportune work experience (three to five years) and after having passed different exams. During the training of accountants, the institution oversees ethical matters and the corresponding professional commitment to them, in such a way that Chartered Accountants (ACA) of the ICAEW are very highly valued in the public and private sector around the world.

The ACC maintained contact with other accounting associations in France and northern Africa. It also maintained contact with the International Accounting Association, as evidenced by the joint organization of the 6th International Accounting Conference in Barcelona in 1929 by the ACC and the International Accounting Association. It also had a relationship with the Official Accounting Diploma Institute of Paris, the Academic Accounting Society of Belgium and the International Accounting Association of Brussels (Alemany & Rabasseda; 2016).

With regard to the ACCID, one of the activities it carries out, unlike the ACC, is the giving of awards and subsidies to support research in different categories. One somewhat anecdotal fact, but one that was very normal for the time, was that the activities of the ACC were carried out at night, as shown in Table 4.

Activities	
ACC	ACCID
<ul style="list-style-type: none"> - Courses (accounting, arithmetics, statistics, law, economics, etc.) and conferences. - Own library for members. - Dissemination activities through the journal <i>Organització</i>. - Free responses to consultations from its members. - Links to international accounting institutions (English/French). - Publishing of books, brochures and documents and the journal <i>Organització</i>. - Job bank with offers and demands. - Mutual society services to cover illness, disability and death and a clinical service. - Assistance for members in matters related to employment contracts, job search and unemployment subsidies. 	<ul style="list-style-type: none"> - Events and conferences. - Organization of the Catalanian Conference on Accounting and Management (held once every two years). See Appendix C. - Organization of the ACCID Seminar (held once every two years, alternating with the scheduling of the Conference). - Sending of a newsletter. - Publishing of books and other publications specialized in accounting and business administration. - Issuing of declarations on accounting problems. - Publication of accounting regulations, revisions and updates. - Awards and aid for research. - Debate forums on current accounting topics.

Table 4. Comparison of the ACC and the ACCID: Activities

7.3. Organizational structure

In both associations, the top level of management corresponds to the Management Board or Council. It consists basically of the president, vice-presidents (1 from the ACC and 3 from the ACCID), secretary, chairpersons and treasurer. The ACC includes the figure of the bookkeeper and that of a substitute chairperson, while the ACCID has the position of an undersecretary and directors. In the case of the ACC, the procedure followed for the election of the members of the Governing Board corresponding to the General Council is a secret vote of active members in attendance with more than 6 months of seniority. The President is appointed by the General Council. Only active members form part of the Governing Board, which is normally renewed every year. As can be observed in Table 5, the ACC had five presidents during its existence, while the ACCID has had three. In both associations, these positions have been held by men.

Organizational structure	
ACC	ACCID
<p>The Governing Board is the top management body. It consists of: President, Vice-president, Secretary, Bookkeeper, Treasurer, nine Delegate Chairpersons and a Substitute Chairperson.</p> <p>Presidents of the ACC: Antoni Planas (1925), Andreu Bausili (1927), José A. Vandellós (1929), Manuel Francitorra (1933), Antoni Feliu (1934) and Manuel Francitorra (1936).</p>	<p>The top management body corresponds to the Management Board, the function of which is to govern, manage and represent the association. It consists of: President, 1st Vice-president, 2nd Vice-president, 3rd Vice-president, Secretary, Undersecretary, Treasurer, Chairpersons and Directors.</p> <p>Presidents of the ACCID: Ferrán Termes (2002-2013), Oriol Amat (2013-2018) and Daniel Faura (2018-present).</p>

Table 5. Comparison of the ACC and the ACCID: Organizational structure

7.4. Members: Types and benefits

Table 6 provides the corresponding comparison:

Members: Types and benefits	
ACC	ACCID
<ul style="list-style-type: none"> - Two types of members: patrons, active and auxiliary. - Active member: a member of the accounting profession. - Aspiring members: young accounting students. Benefits of membership: <ul style="list-style-type: none"> - Course and conference attendance. - Access to the association's library. - Free technical consultations on different subjects. - Congress attendance. - Contact with international associations. - Exchanges with international journals. - Book publication. - Information through the journal <i>Organització</i>. - Participation in the journal <i>Organització</i>. - Continuous information about the accounting profession and the job bank. - Access to mutual society services (Brotherhood of the Association of Accountants of Catalonia). 	There are two types of members: full members and patrons. Benefits: <ul style="list-style-type: none"> - Free attendance at conferences, book presentations, seminars and events. - Special prices and discounts for the purchase of books published by the ACCID. - Sending of electronic newsletters. - Technical consultations. - ACCID work commissions. - Information on the latest news in accounting regulations. - Information and discounts on training programs offered by affiliated organizations. - Attendance at the Accounting and Management Conference and ACCID Seminar.

Table 6. Comparison of the ACC and the ACCID: Members: Types and benefits

Both associations include two types of members: patron members and full or active and auxiliary members, with different benefits in each case, but also with a different relationship in terms of the association. In the case of the ACCID, it was possible to find more detailed information on the benefits of the different types of membership. Patron members consist of Catalonian universities and business schools, public administrations, chambers of commerce, employer organizations, social agents, businesses, and auditing and consulting firms (Table 6). These members have the same benefits as full members, plus a few additional ones. There was a very positive evolution in the number of ACC members, increasing from 83 in 1924 to 797 in 1930. In the ACCID, there are currently 11,494 members, including full members, associate members and patrons.

7.5. Commissions/Divisions

While the ACC is organized into divisions, in the ACCID, we find commissions. The divisions of the ACC refer to specific tasks and activities performed by the association, while the ten work commissions of the ACCID are associated with specific topics, basically related to the area of accounting where research and research documents are being developed.

Commissions/Divisions	
ACC	ACCID
9 divisions: <ol style="list-style-type: none"> 1. Organization and Internal Regime Division 2. Library and Bookstore Division 3. Advertising and Publicity Division 4. Technical-Advisory and Legal-Administrative Division 5. Foreign Relations Division 6. Publications Division 7. Job Bank Division 8. Mutual Society Services Division 9. Social-Professional Division 	10 work commissions: <ol style="list-style-type: none"> 1. Accounting 2. Management Accounting 3. Co-operative Accounting and non profit entities 4. Public Accounting 5. Intangible Assets 6. Organization and information systems 7. Accounting-Taxation Relations 8. Social responsibility 9. Company valuation 10. Professors of Accounting and Control

Table 7. Comparison of the ACC and the ACCID: Commissions/Divisions

8. Conclusions

The priority objective of this study has been to conduct an exhaustive analysis of the most important features of the journal *Organització*, published during the period 1925-1938 by the Association of Accountants of Catalonia (ACC).

This study has made it possible, on the one hand, to document the activities performed by the *Associació de Comptables de Catalunya* (ACC), created in 1924, and draw certain parallels to the current *Associació Catalana de Comptabilitat i Direcció* (ACCID), created in 2002, and on the other hand, to gain in-depth knowledge of the characteristics of the journal *Organització*.

The purpose of the ACC was to create a space to debate and delve deeper into accounting topics, both by professionals and employees in the commercial sector. Among the many activities performed by the *Associació de Comptables de Catalunya*, we can highlight the following: the publication of books and documents in the area of accounting, as well as the journal *Organització*, training activities and consulting by members, book lending, a job bank and mutual society services for members and their families.

The study presented here allows us to conclude that the journal *Organització* was both professional and academic in nature, as it offered insight into accounting topics by both professionals and scholars alike. It was published on a monthly basis and was specialized in accounting and business topics.

The main topics dealt with in the journal refer to accounting records, commercial law and taxation, economics, associationism and business organization, among others. Of the authors publishing the most articles in the journal, of particular interest are Manuel Francitorra (president of the ACC from 1931-1933 and 1936-1940) and Ricard Piqué Batlle (who became a member of the Royal Academy of Economic and Financial Sciences and served as its president in 1947).

Furthermore, the journal *Organització* has made it possible to know about the existence of different types of members, such as patron members, active members and auxiliary members, and to know the requirements that needed to be met to become a member.

We can therefore conclude that, except for the differences that can be found in society and the profession in each time period, there is a certain parallelism between the activities carried out by the ACC at the start of the 20th century and the activities currently performed by the ACCID at the start of the 21st century. This includes both serving as a meeting point for professionals and scholars in the business sector, and more specifically, in the accounting and financial sector, on both a national and international level. This is in addition to the publication of books, journals and various types of informative documents and the organization of seminars, conferences and congresses in this field of knowledge. This highlights the driving force that these two associations have been in accounting for Catalonia.

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Appendixes

Appendix A

Model technical data sheet



ACCID ACC
 Grup de recerca sobre
**l'ASSOCIACIÓ DE COMPTABLES DE
 CATALUNYA (1924-1940) [Catalonian
 Accounting Association research group]**

TECHNICAL DATA SHEET: JOURNAL *ORGANITZACIÓ*

Journal issue	
Date	
Summary	
DESCRIPTION OF THE CONTENT	
a) Articles	
b) Other sections	
c) Notes	
Summary sheet completed by:	

Appendix B***Number of issues of the journal Organització***

Year	Journal elements	Issues
1925	6	1 to 6
1926	12	7 to 18
1927	12	19 to 30
1928	12	31 to 42
1929	10 (combining the months September-October and November-December)	43 to 54
1930	12	55 to 66
1931	11 (combining the months July-August)	67 to 78
1932	12	79 to 90
1933	9 (combining the months June-July; August-September and November-December)	91 to 99
1934	12	100 to 111
1935	12	112 to 123
1936	11 (combining the months March-April)	124 to 134
1937	12	135 to 146
1938	3 (combining the months March-April-May)	147 to 149

Appendix C***Conferences held by the ACC***

Conferences	Year
1st Catalan Accounting Conference (national)	1926
6th International Accounting Conference (Barcelona)	1929

Conferences held by the ACCID

Conferences	Year	University
1st Conference	2005	University of Barcelona
2nd Conference	2007	IESE Business School
3rd Conference	2009	ESADE Business School
4th Conference	2011	Pompeu Fabra University
5th Conference	2013	International University of Catalonia
6th Conference	2015	Abat Oliba CEU University
7th Conference	2017	IESE Business School

Seminars held by the ACCID

Seminars	Year	College/University
1st Seminar	2010	College of Economics and Business – Autonomous University of Barcelona (Sabadell Campus)
2nd Seminar	2012	College of Economics and Business – Rovira i Virgili University
3rd Seminar	2014	College of Economic and Business Sciences - University of Girona
4th Seminar	2016	College of Law and Economics - University of Lleida
5th Seminar	2018	College of Business and Communication – Vic University - Central University of Catalonia

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