

Dear readers:

In 2012, we launched the call for papers on the history of Accounting. The objective was providing the scientific community with articles that allow understanding relevant aspects of the evolution of Accounting and, with this learning, shed lights on the research perspective. We can see history as a way to understand the past, learn from it, and position ourselves in the future. The motivation regarding the time of publication was the celebration of 25 years of RC&F, celebrated in 2014.

The set of this Special Issue consists of 1 article translated into Portuguese and 4 original articles in Portuguese and English.

The article translated under permission of the American Accounting Association, originally published in January 2012 in *The Accounting Review*, 87(3), 807-837, is authored by Stephen Addam Zeff. Its title is **The Evolution of the IASC into the IASB, and the Challenges it Faces** and the translation constitutes a homage to professor Zeff, for his body of work for the benefit of Accounting, mainly through the eyes of history, that in this article focuses on the evolution of the International Accounting Standards Board (IASB).

In turn, in the original articles:

Tiago Villac Adde, Sérgio de Iudícibus, Álvaro Augusto Ricardino Filho, and Eliseu Martins share elements on the introduction of double-entry in public administration, its conditioning factors, and even its contradictions. This is addressed by the article entitled **The Double-entry Bookkeeping Committee of 1914 and the Brazilian Public Accounting System**

In **Indexation: For a Periodization of the use of this Tool, 1944-1995**, article by Ariovaldo dos Santos and Suzana Lopes Salgado Ribeiro, provides understanding on the evolution of a relevant element with which the Brazilian Accounting dealt for a long period in a unique way.

A look of critical theory on the use of Accounting is the perspective adopted by Adriana Rodrigues Silva in the article entitled **Slavery Service Accounting Practices in Brazil: A Bibliographic and Document Analysis**.

Luciana Suarez Lopes and Anne Gerard Hanley, in the article **Alice in Accounting Land: The Adventure of Two Economic Historians in Accounting Records of the 19th Century**, put into question the existence and consistency of accounting practices in the public sector.

Believing that knowledge of the past provides benefits and reflections on the future, I wish everyone has a nice reading!

Fábio Frezatti, Editor-in-Chief