We present a descriptive and qualitative analysis of the foundation of accounting teaching at Oporto, explaining the how and the why of the implementation of the School of Commerce at the Royal Academy of the Navy and Commerce of Oporto, founded in 1803. By so doing, we also intend to highlight new evidence on the first portuguese accounting professors who did not exercise their teaching at the Lisbon School of Commerce. We find that the Statutes of the School of Commerce ensured a position in the accounting office of the board of Agriculture and Upper Douro Vineyards General Company.

1. Method
- We use a research protocol respecting the following requirements: a) descriptive, regarding the objectives (Raupp and Beuren, 2006); b) documental and bibliographic, on the procedures (Raupp and Beuren, 2006) and c) qualitative, regarding the problem approach (Raupp and Beuren, 2006; Vieira et al., 2009).
- For the collection of information we used primary sources (National Archive of Torre do Tombo), but mainly secondary ones given by scientific papers and books.

2. Introduction
The first researches on the institutionalization of accounting education brings out the year 1759 and the creation of the Lisbon School of Commerce – founded by prime minister Sebastião José de Carvalho e Melo (Marquis of Pombal) –, as historical references which marks the official start of accounting education in Portugal. Recently, deeper explanatory analyses (see, for example, Rodrigues and Gomes; 2003; Rodrigues et al., 2003, 2004, 2004a, 2007; Rodrigues and Craig, 2004) analysed the environmental context and reasons the creation behind the first accounting school in Lisbon, in 1759. These studies, by adopting an accounting perspective that looks into account not only the technical but also the social, political and economical aspects, brings out into discussion new actors that tends to increase accounting conceptions (Hopwood, 1985). Our study, although related to present knowledge on the beginnings of accounting education in Portugal, adopts a different perspective, by redirecting attention to the second city in terms of commercial dimension – the city of Oporto, at the beginning of the 19th century.

3. The institutional, economic and legal environment
In 1762 a Nautical School (Aula de Náutica) was established in Oporto. In 1779, the Agriculture and Upper Douro Vineyards General Company (Companhia Geral da Agricultura e das Vinhas do Alto Douro), made a request to Queen Mary I, asking for the establishment of a Public Sketch and Design School (Aula Pública de Desenho e Desenho). This request was accepted by the monarch, by a Royal decree of November 27, 1779. Another Agricultural and Upper Douro Vineyards General Company’s request to Queen Mary I, on June 19, 1785, asked this time for the establishment of another two public schools – Commerce and Mathematics. Lopes (1915) pointed out that it was extremely difficult to find bookkeepers in Oporto properly qualified to teach the Double Entry Bookkeeping (DEB) system. In spite of these arguments, in the last years of the 18th century there was an unbelievable silence by politicians and Lisbon’s central government, ignoring the Oporto commercial and accounting education needs. Accordingly, 19 years after, another petition was handed to the Prince Regent John on January 4, 1803, requesting two other classes (French and English), besides the so expected Commerce and Mathematics Schools. As a result, the Charter of Law (royal decree) of February 9, 1803, established four schools – Commerce, Mathematics and modern languages (French and English) – which should have their own statutes as soon as possible. For the history of portuguese accounting its also important the decree of July 29, 1803, which stated for the first time the official name of the school – Royal Academy of the Navy and Commerce of the City of Oporto – and consequently provided the academy statutes.

4. Results
The Academy was opened on November 4, 1803 (Machado, 1878). The opening took place in a religious solemn environment, led by the lecturer (professor) of the Mathematics year – João Batista Fetal da Silva Lisboa, in accordance with § 11 of the statutes of July 29, 1903. Figure 1 shows the principle characteristics of the eight courses taught at the Academy. Looking closer at the education provided at the Oporto School, one can see the connection between some of the courses, proving us the cohesion symbolized by the motto of the Academy – VIRTUS UNITA FORTIUS AGIT (“The united virtue is stronger”). The statutes indicated that the School of Commerce should be bi-annual, that is, over two years. By law it was like that, but in fact it was tri-annual, since in practice students had to attend the first year of Mathematics. The commerce students also had to pass the French and English language exams to complete the course. One of the general conditions for students to enrol in the School of Commerce (§ 6 – Statutes July 29, 1803) was to be under fourteen years old. They also must pass an Arithmetic exam before being accepted in the Academy. A closer analysis of the decree of July 29, 1903, shows that the administration of the Agriculture and Upper Douro Vineyards General Company safeguarded the current recruiting competent people qualified in bookkeeping, by including in the statutes (see § L) that preference would be given to commercial students for positions in accounting and offices of the corporation. Eighty four students were admitted to the Course of Commerce in the academic year 1803-1804. The school was conducted by the Lecturers, Professors, or Assistants (one per year) and three more assistants (one per year). Following the Academic year and the exam requirements, it was required the complete course of Mathematics.; passing would lead to the freedom to attend the School of Mathematics of the University of Coimbra. The first researches on the institutionalisation of accounting education in Portugal, adopts a different perspective, by redirecting related to present knowledge on the beginnings of accounting education in Portugal.

5. Conclusions
It was only in 1803 that was founded in Oporto a public Academy in which accounting was taught using DEB. The Agriculture and Upper Douro Vineyards General Company played a crucial role concerning the foundations of commercial education at Oporto. The accounting teachers were relevant personal references in order to increase accounting teaching’s prestige, because they were legally equiparated to Coimbra University professors. Although the students were not as well protected by the government as in the case of her counterpart in Lisbon School (see royal decree of August 30, 1770), the § L of the statutes of the Academy ensured some privileges to those who successfully passed the course. These were basically a position in the accounting office of the board of Agriculture and Upper Douro Vineyards General Company. In this Academy accounting was taught officially free (students were not expected to pay entrance fees). This poster represents a contribution to accounting education in Portugal.

References
- Revista da Câmara dos Técnicos Oficiais de Contas.