

ESTEBAN HERNÁNDEZ-ESTEVE*

The II International Conference Before and after Luca Pacioli

On October 17, 1978, Akira Nakanishi, Professor at the Cuo University, in Tokyo, one of the most prestigious Universities in Japan, visited the Cloister of Santa Croce, in Florence, in search for more details on the date of Pacioli's death. Before his research, it was only known that Pacioli died between April 15, 1517 and October 20, 1517 thanks to the investigations of Ivano Ricci, presented in his book, *Fra Luca Pacioli - L'uomo e lo Scienziato* published at Sansepolcro in 1940. In his in advance announced visit Nakanishi was guided by the Abbot, Mario Franchi, to one of the rooms, where a large book lay open on a desk, the *Necrologium* of the Monastery corresponding to year 1517. This friar showed him an open page with the heading "June 19", and the notation, among others:

"1517, S. Sepolcro—P(ater). M(agister). Luca Pacioli, per primo dette all'algebra linguaggio e struttura di scienza, dettò opere di matematica, consultato da Leonardo da Vinci, morì forse in patria a 70 Anni, that is: 1517, Sansepolcro—Father & Master Luca Pacioli, who was the first man in illustrating and systematizing the algebra, who wrote books on mathematics and who was consulted by Leonardo da Vinci, died perhaps in his native place at seventy years of age" (Nakanishi, 1979, p. 54).

This notation provided also information of the year of Pacioli's birth, since if he was 70 years old at his death in 1517, he would have been born in 1447. Up to then, it was estimated that Pacioli was born in 1445.

As it is known, the *Necrologium* of a monastery is the book where on the page of the corresponding day and year are written down the death notice of the friars who have lived in the monastery at some moment, in order to remember them in the mass of the day. In this regard the mentioned *Necrologium* of Santa Croce does not result the categorical evidence that a historian would wish to have, because it is the copy of a copy. The *Necrologium* is typewritten and the Abbot explained to Nakanishi that it was prepared by the late provincial minister, J. Baglioni in 1930-1931. Its contents have been taken primarily from a prior *necrologium*. Nakanishi thinks that it "can be presumed that the name of Luca Pacioli had been in the *necrologium* of the monastery for hundreds of years, but there is no actual

* President of the Commission of Accounting History of AECA

supporting evidence. The compiler of the present *necrologium* died in 1945 and all older documents were destroyed in the cellar of the monastery by the inundation of the River Anno in 1966” (Nakanishi, 1979, p. 55).

Moreover, the notation on Luca Pacioli’s death is typed on a separate fragment of paper and attached to page 171 of the book. The Abbot stated further that this sentence had been prepared by Fra Tarcisio della Rovere and inserted several years ago. It is to be regretted that the exact date of the recording is not certain and could not be verified, because that scholarly friar died in 1976 in that monastery. The Abbot also explained that before this new insertion there had been recorded on an earlier page: “*S. Sepolcro—P.M. Luca Pacioli*” without the year or other particulars (*Idem*, p. 54).

In any case, with all its limitations, this is the only concrete notice that we have of the death date of Luca Pacioli. On the other hand, if the friars of Santa Croce would not have had some evidence that this day was really the date of his death, they would not have been commending Pacioli’s soul to God every June 19.

Akira Nakanishi reported on his finding in *The Accounting Historians Journal*, volume 6, no. 2, Fall 1979. At that time the journal had not a great dissemination and the news on the date of Pacioli’s death remained rather unknown even inside the circles of accounting historians.

In my introductory study to the translation of Pacioli’s *Treatise De Computis and Scripturis* published by AECA in first edition in 1994, I referred to the paper of Nakanishi and mentioned the date of Pacioli’s death that he had brought to light.

* * *

Be that as it may, the fact is that this was the origin of the International Conferences in commemoration of Luca Pacioli’s date of death. In 2009 the Director of AECA (Spanish Association of Accounting and Business Administration), José Luis Lizcano, always concerned with the promotion of accounting history, came up with the idea to initiate a series of International Conferences to honour the memory of the friar of Sansepolcro. The Conferences would be held every two years just on June 19.

The first one was held on a single day in 2009 at the Monastery of San Lorenzo de El Escorial with participation of important Spanish and foreigner speakers and personalities in the field of accounting, economic and Pacioli’s history. The star piece of the Conference was the visit to the Library and the Archive of the Monastery, where apart from several books of accounts the participants could

gaze at the *Codex Vigilanus* of 976, in whose leaf 12 v^o are to be seen the first indian-arabic numerals written in Occident.

My presence at the Congress “Pacioli 500 Anni Dopo” held in Sansepolcro on May 22-23, 2009 put me in contact with Matteo Martelli, President of the Centro Studi “Mario Pancrazi”. From this contact emerged the idea to organize jointly, the Centro Studi “Mario Pancrazi” and the Commission of Accounting History of AECA, the II International Conference Luca Pacioli in Sansepolcro, inviting the Società Italiana di Storia della Ragioneria to join us. The Società accepted the invitation and the event was organized by the three entities. Matteo Martelli was entrusted with the role of Convener of the Conference. The success of his performance is visible to the naked eye in every aspect. He has been the *alma mater* of the Conference and has devoted his constant attention to every detail and participant.

The II International Conference “Before and After Luca Pacioli” has been organized under the auspices of the Presidente della Repubblica Italiana, who in view of its importance and significance has honoured it with his official medal. The Senato della Repubblica Italiana, the Camera dei Deputati and the Presidenza del Consiglio dei Ministri have also offered their auspices to the Conference, as well as the Regione Toscana, Provincia di Arezzo, Provincia di Perugia, Comune di Firenze, Comune di Sansepolcro, Università degli Studi di Firenze, Università degli Studi di Perugia, Università degli Studi di Siena, and Università degli Studi di Urbino. A large group of sponsors have made possible the celebration of the event. The main of them have been Aboca and the Fondazione Cassa di Risparmio di Perugia. But also the collaboration and financial support of many others has been important for the success of the Conference. This is the case of the Academy of Accounting Historians, Associação Portuguesa de Técnicos de Contabilidade - APOTEC-, Associazione Storica Alta Valle del Tevere, Camera di Commercio di Arezzo, Comptabilite’S. Revue d’histoire des comptabilités, Comunità Montana Sansepolcro, Convitto “Regina Elena” INPDAP, Del Siena, Fondazione Piero della Francesca, I.P.S.A.A. Pieve S. Stefano, Impresa Appennino Centrale, Istituto Professionale Alberghiero Caprese, Michelangelo AR, Liceo “Città di Piero”, Museo Civico di Sansepolcro, Ordem dos Técnicos Oficiais de Contas-OTOC, Sita, Università degli Studi E-Campus, and Valley Life. Very few Congresses and Conferences are able to show such a large number of sponsors and collaborators. That speaks very highly of the convening capacity of Matteo Martelli.

Similarly to the first International Conference, the star piece of the second Conference has been the visit to the archive of a monastery, the Convento di Santa Croce, in Florence. There, the participants at the II International Conference

“Before and After Luca Pacioli”, guided by Padre Antonio Marcantonio have had, like Akira Nakanishi, the opportunity to see, to hold, to leaf through the *Necrologium* of year 1517 and to take photos of the notation that gives account of Pacioli’s date of death. Talking with Padre Antonio about the limitations of the *Necrologium* and its notation on Luca Pacioli as evidence for the date of Pacioli’s death, Padre Antonio agreed with us and said that perhaps researching at the Archivio Generale dell’Ordine dei Frati Minori Conventuali, Piazza Santi XII Apostoli, 51, 00187 Rome, could be rewarding in this respect.

Although, properly said, at the II International Conference “Before and After Luca Pacioli” there were several star pieces. So, it was also a star piece the visit to the Via dei Cipolli, the street where Pacioli’s native house is located. Another star piece was the visit to the convent of Saint Francis of which Luca Pacioli was Prior. And also the visit to the Museo Civico di Sansepolcro, where we were guided by the historian, former Major of Sansepolcro and Director of the Archivio Vescovile di Sansepolcro Franco Polcri, who showed and explained us the gorgeous paintings by Piero della Francesca, and among them the fresco *The Resurrection* and the polyptych *Our Lady of Mercy* and, above all, an original copy of Pacioli’s *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*. The house of Piero della Francesca, where the young Pacioli used to go to learn mathematics, was also visited, among other places.

As regards the scientific aspects of the Conference it is to remark that they were at least as satisfactory as the cultural ones. The Conference gathered a number of singular personalities in the fields of mathematics, accounting, philosophy, and Pacioli and Renaissance history, really difficult to get together again. There were scholars from China, Italy, Mexico, Portugal, Russia, Spain, Turkey, United Kingdom of Great Britain and USA, representing respectively such important universities as Zhongnan University of Economics and Law, Wuhan, China; Università degli Studi di Firenze, Università degli Studi di Perugia, Università degli Studi di Siena, Università degli Studi di Urbino, Italy; Universidad Politécnica Nacional, Mexico; Universidade do Minho, Universidade Aberta, Lisbon, Portugal; St Petersburg University, Russia; Universidad Autónoma de Madrid, Universidad de Burgos, Universidad Complutense de Madrid, Universidad Rey Juan Carlos, de Madrid, Universidad de Sevilla, Spain; Marmara University, Istanbul, Mustafa Kemal University, Antakya, Turkey; London School of Economics, Middlesex University, London, United Kingdom; and University of Maryland, USA.

The high quality and interest of the papers presented by these scholars have been masterfully described by Matteo Martelli in his Presentation of this volume.

At any rate, the readers do not need to believe my words. They will be able to verify them by themselves entering into the following pages.

Attendance also came from several parts of the world and compounded a sample of distinguished scholars.

Let me say, finally, that this is the first Conference organized jointly by accounting historians and historians of mathematics. For us, accounting historians, this fact is very important because it brings us back to the times of the Renaissance, when accounting was considered a part of mathematics. The success of the Conference invites us to hope that the joint organization of common events in collaboration with historians of mathematics will continue in the future.

REFERENCES

- Nakanishi, Akira (1979):** “On The Life of Luca Pacioli”, in *Accounting Historians Journal*, Fall.
- Ricci, Ivano (1940):** *Fra Luca Pacioli—L'uomo e lo Scienziato*, Sansepolcro, Boncompagni. In 2008 was made a digital reprint edited by Sergio Conti.

