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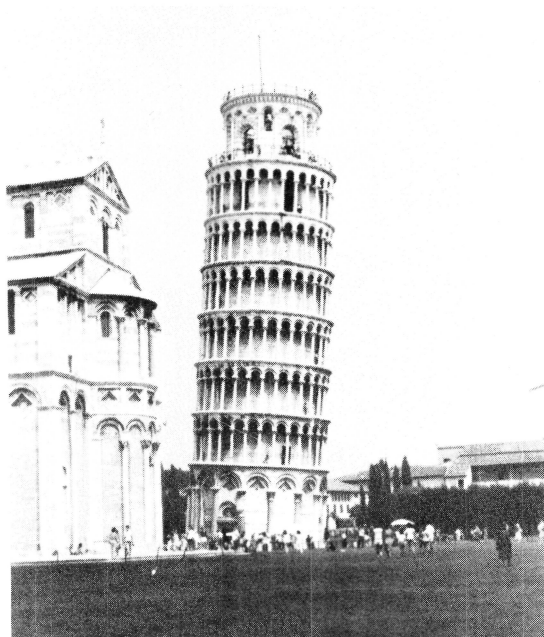


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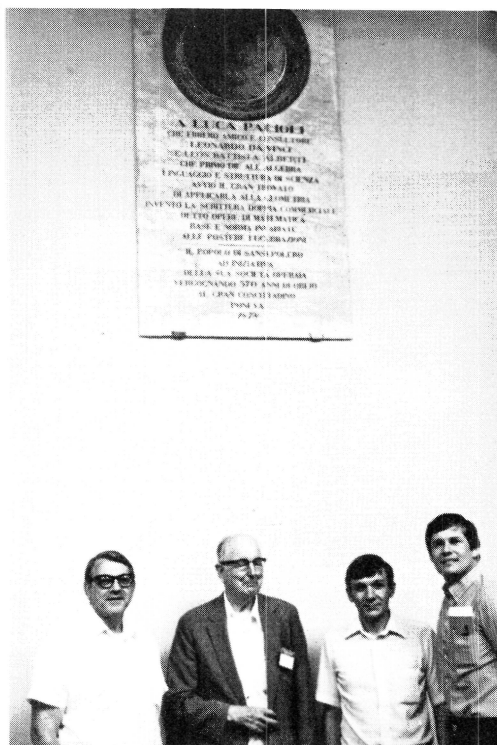
PISA CONFERENCE IS MAJOR SUCCESS

Over 100 accounting historians from eighteen countries around the world met together at the University of Pisa (Italy) from August 23 through 27, 1984. This Fourth International Congress was a scholarly success in the same way that the forerunner Congresses in Brussels (1970), Atlanta (1976), and London (1980) had been. Indeed, any accounting history conference held at the University where Luca Pacioli once taught would have to be a memorable one. Professor Tito Antoni of the University of Pisa put together a program of nearly 50 papers on accounting

history topics. A list of the papers presented at the Congress appears elsewhere in this issue of *The Notebook*.

The opening ceremony featured welcoming speeches by the mayor of Pisa and the president of the University. Following the opening ceremony, delegates were escorted to an exhibit featuring rare accounting books. The earliest book was a thirteenth century volume authored by Leonardo Fibonacci (better known in the English speaking world as Leonardo of Pisa). Leonardo is

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Al Roberts (Georgia State), Paul Garner (Alabama), Gary Previts (Case Western), and Dale Fleisher (Mississippi) pose in front of the Pacioli memorial in Borgo San Sepulcro.

credited by some scholars as being more of a contributor to the development of double-entry accounting than Pacioli, or any who followed. As a part of the registration packet, all delegates were given a heavy, three-inch bronze medal picturing Leonardo on the obverse side and the dates of the Congress on the reverse.

In a dark, mortuary-like room in the University's art department, delegates were treated to a memorable sight in the form of three original copies of Pacioli's classic work, *The Summa* One copy was a first printed edition, another was a first French edition published during Pacioli's lifetime, and the third copy was handwritten, and included illustrations by Leonardo de Vinci. Leonardo de Vinci was

a professor at the University of Pisa at the same time as Pacioli.

On Friday afternoon and all day Saturday, Congress delegates attended concurrent sessions to listen to papers in a variety of areas. By Saturday night, everyone was aware of the new spirit embodying the field of accounting history. There is something about associating with the world's great scholars that inspires even the least of us to accomplish even more. Despite the early highlights of the Congress, however, the best was yet to come.

The Home of Pacioli

The apex of the conference was the day-long Sunday bus trip through the beautiful Appenines to Borgo San Sepulcro, the

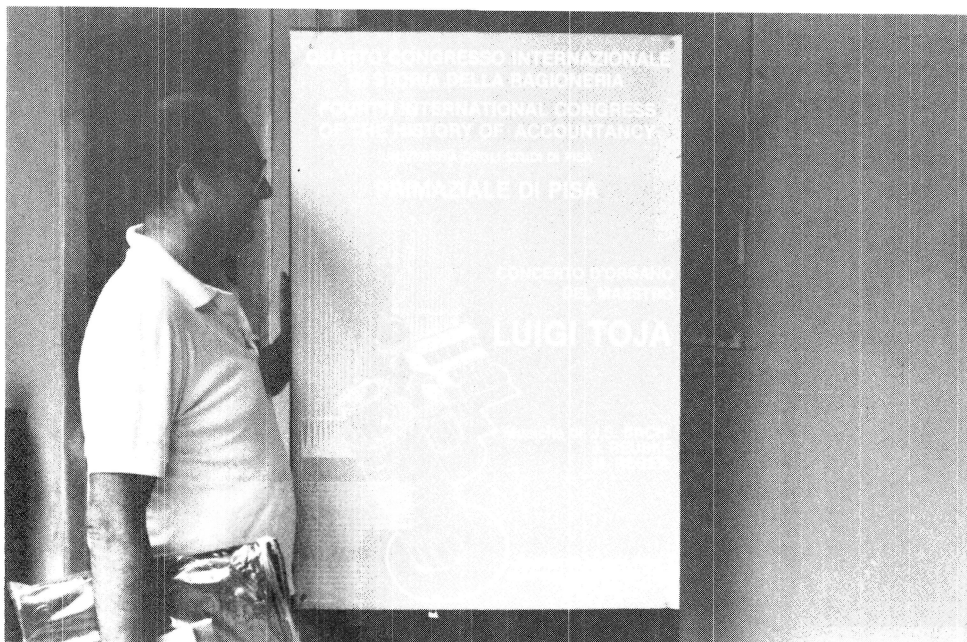
birthplace of Fra Luca Pacioli. Like pilgrims journeying to a holy shrine, three busloads of accounting historians made what is surely the most inspirational trip of their lives. Our buses were met by the eloquent and handsome mayor of the town who is a Communist. After a few welcoming speeches and the distribution of small medals honoring the father of accounting, we paused for photographs in front of the Pacioli memorial. We then walked the streets that Pacioli walked and visited the church where he lived, taught, wrote, and died. The experience was an emotional one for all those in attendance. To think that a man who was born and later died in this small mountain village could have had such an impact on the entire world is almost beyond belief. And to have been one of those lucky individuals to visit the great man's birthplace made all of us there think that we were a little bit special too.

The only thing that seemed strange to the members of our group was the lack of interest shown in Pacioli by the villagers of Borgo San Sepulcro. There were no statutes; there were not even any postcards available relating to the man. Even the history of the town listed Pacioli as only one of several famous sons—the rest being semi-famous artists with whom only the Italians in our group were familiar. The mayor and other dignitaries thought it strange that an international group such as ours would journey so far to worship a forebear whom the locals hardly knew. Indeed, this was a town rarely visited by tourists. The frequent stares and waving by the local citizens, and the lack of any other tour buses, assured us that few travelers visit what to us is a shrine. The many hours of attention by the mayor and his assistants also made us feel that pilgrims such as ourselves were rare in these parts.

At about 5:00 P.M., we reboarded the buses and passed through the gates of the old walled village. The old wall is still standing—still looking as formidable as it did when Pacioli walked within over 500 years ago. Although we were leaving Borgo San Sepulcro, we knew in our hearts that Borgo San Sepulcro would never leave us. A new spirit had been kindled in the hearts and minds of every man and woman there. We had been to the mountain where Pacioli had walked; we were indeed at a oneness with him.

After visiting the birthplace of Pacioli, the remaining day of the conference could only be anticlimatic. Even the closing banquet seemed somewhat quiet and laid back in comparison to other lunches and dinners at the conference. Perhaps the Monday night banquet was quieter because people were tired; indeed, most individuals had been in Pisa for a week and as is true at most accounting conferences, the hours had been long. Alternatively, the relaxed atmosphere at the banquet may have been attributable to the sadness brought about by the knowledge that the Fourth International Congress was at an end. It was time to say goodbye to friends both old and new. But, despite the sadness of leaving, there was still the renewed spirit, the rebirth, brought about by the trip to Borgo San Sepulcro, the walking of the halls of the University of Pisa, and the awareness of the types of research being conducted by accounting historians throughout the world. In summary, the Fourth International Congress was a memorable one for all concerned. The faculty of the University of Pisa, particularly Tito Antoni, the secretary of the Congress, deserve a tribute for all of their efforts in arranging this gala event.

PICTURES FROM PISA



Richard Vangermeersch (Rhode Island) examines one of the posters announcing the Fourth Congress. Dick dazzled the natives with his fluent use of the Italian language.

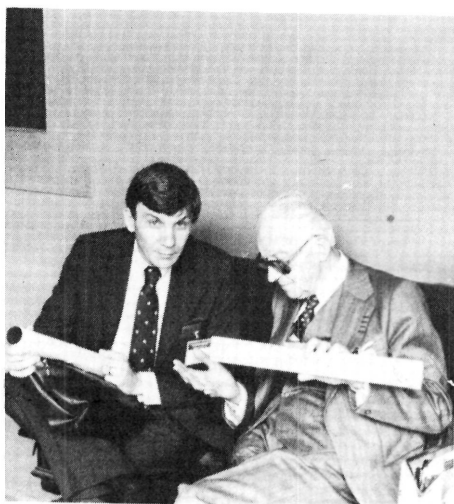


The Congress luncheons were held in the dining hall of the 500-year old Sclua.

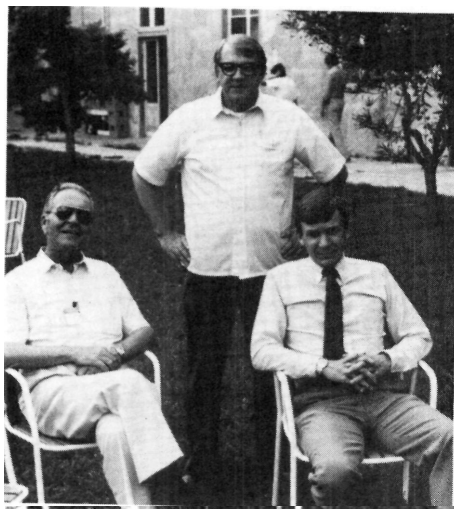
PICTURES FROM PISA



A large bronze medal honoring Leonardo of Pisa was given to all registrants.



Gary Previts discusses plans for the 1988 and 1992 Congresses with Ernest Stevelinck.



Tito Antoni (Pisa), Al Roberts (Georgia State), and Gary Previts (Case Western) relax in the courtyard outside the Scola.

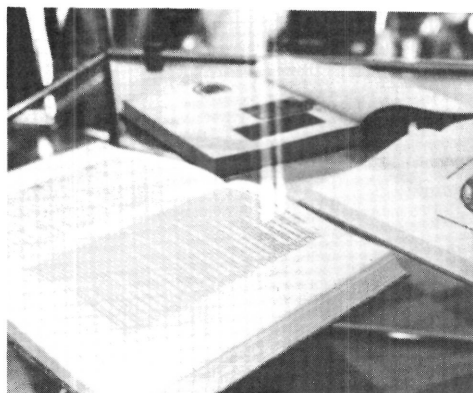
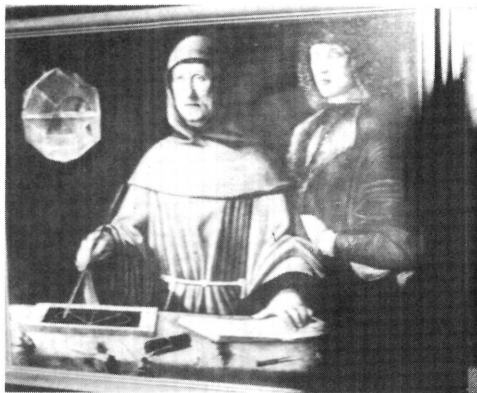


Several Congress registrants can be seen leaving Pacio's church in Borgo San Sepulcro.

PICTURES FROM PISA



The opening ceremony of the Congress featured speeches by several noted accounting historians and Italian politicians.



The Pacioli exhibit featured the famous painting of Accounting's Father and three original copies of his *Summa*.