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Accounting Historians: Hourglass award won by Esteban Hernandez Esteve

HOURGLASS AWARD WON BY ESTEBAN HERNANDEZ ESTEVE

Esteban Hernandez Esteve, the deputy general manager of the Bank of Spain, is this year's recipient of the prestigious Hourglass Award for his contributions to the history of accounting thought. The Hourglass Award is presented annually to a person(s) who has made a significant contribution to the study of accounting history. This is the first year that the award has gone to someone for publication in a language other than English.

Dr. Hernandez Esteve was born in Barcelona, Spain, in 1931. He holds an MBA degree from Barcelona (1954) and a Doctor of Science in Economics from Cologne (1964).

Dr. Hernandez Esteve is the author of two books and many articles on the subject of accounting history in Spain. His major work, the one for which the Hourglass Award was primarily made was (English translation): *Contribution to the Study of Spanish Accounting History*. One critic lauded the book with the following statement:

Hernandez Esteve presents a very well documented, scholarly work that sheds some insight on the nature of Spanish accounting history. The work is very readable and never becomes overbearing or pedantic, just content to give the reader an overview of the men who built the pyramid that is Spanish accounting. He did an exhaustive research and carefully investigated the movers and shakers, as well as the contributions of their disciples.

Dr. Hernandez Esteve was presented the Hourglass Award at the closing banquet of the Fourth International Congress of Accounting Historians in Pisa. The award was first announced at the Academy annual meeting in Toronto.

Esteban Hernandez Esteve joins an elite group of scholars by winning the Hourglass Award. Previous winners of the award include some of the leading names in accounting history research. The previous Hourglass winners, and the publications that won them the award, are as follows:



Esteban Hernandez Esteve

- 1973 — Steve Zeff, *Forging Accounting Principles in Five Countries*.
- 1974 — Michael Chatfield, *A History of Accounting Thought*.
- 1975 — Hanns-Martin W. Schoenfeld, *Cost Terminology and Cost Theory: A Study of its Development and Present State in Central Europe*.
- 1976 — Osmu Kojima and Basil Yamey, for reproduction of Ympyn's *A Notable and Very Excellent Worke* (1547).
- 1977 — A. Van Severter, for translation of O. Ten Have's: *A History of Accountancy*.
- 1978 — David A. R. Forrester, *Schmalenbach and After*.
- 1979 — Murray Wells, *Accounting for Common Costs*.
- 1980 — Gary John Previts and Barbara D. Merino, *A History of Accounting in America*.
- 1981 — H. Thomas Johnson, for a series of articles on "The Development of Management Accounting."
- 1982 — Williard Stone, for a series of articles on "American Accounting History."
- 1983 — Richard P. Brief, for authoring many books and articles and editing 196 volumes on accounting history subjects.