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ERNEST STEVELINCK WINS HOURGLASS AWARD

Ernest Stevelinck, a retired Belgian accountant, is this year's recipient of the prestigious Hourglass Award for his nearly half century of work in the study of accounting history. The Hourglass Award is presented annually to a person(s) who has made a significant contribution to the study of accounting history.

Stevelinck was born in Brussels, Belgium on April 5, 1909. His father was an accountant and management consultant. After his schooling, he was engaged as a bookkeeper with a publishing firm and later with a brokerage house. In 1930 he was engaged as an accountant with a chemical importing company and remained with that firm for 43 years. During World War II there was a lack of chemicals to import, which left Mr. Stevelinck with enforced leisure. During this four-year hiatus, he took the opportunity to study two of his passions—history and accounting. From 1940 to the present, he has been actively engaged in professional accounting organizations and in writing about accounting topics and accounting history.

Stevelinck has published over 200 articles on technical accounting topics and accounting history. In addition, between 1956 and 1968, he wrote 51 articles on the great accounting authors, ranging from Leonardo Fibanacci to Ympyn. With Robert Haulotte, he was the coauthor of *Luca Pacioli—Sa Vie—Son Deuvre* and author of *La Comptabilite A Travers Les Ages*. The latter work is a catalog of the rare books that were displayed during the First International Congress of Accounting Historians held in Brussels in 1970. Members of the Academy may remember



Ernest Stevelinck

Stevelinck's article on the iconography of Luca Pacioli which appeared in the Fall, 1986, issue of *The Accounting Historians Journal*. Tracing the life of Pacioli has consumed nearly half a century of Stevelinck's life.

Mr. Stevelinck has been the organizer and founding member of at least ten accounting associations. Since 1970 he has been the Secretary-General of the International Committee of Accounting Historians. He has also received many honors for his work in accounting including the "Chevalier de l' Ordre de Leopold II." He is already a Life Member of the Academy of Accounting Historians—a status conferred upon only the most deserving of accounting historians.

For almost 50 years Mr. Stevelinck has contributed to the literature of accounting history. He was a moving force in keeping alive the interest in accounting history, and

the current resurgence of this interest can, in large measure, be traced to Ernest Stevelinck.

Ernest Stevelinck joins an elite group of scholars by winning the Hourglass Award. The previous Hourglass winners, and the publications that won them the award are as follows:

- 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 — Osamu Kojima and Basil Yamey, for reproduction of Ympyn's *A Notable and Very Excellent Worke (1547)*.
- 1977 — A Van Seventer, 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.

- 1984 — Esteban Hernandez Esteve, *Contribution to the Study of Spanish Accounting History*.
- 1985 — H. Edgar Jones, *Accountancy and the British Economy, 1840-1980: The Evolution of Ernst & Whinney*.
- 1986 — Leonard Spacek, *The Growth of Arthur Andersen & Co., 1928-1973, an Oral History*.

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