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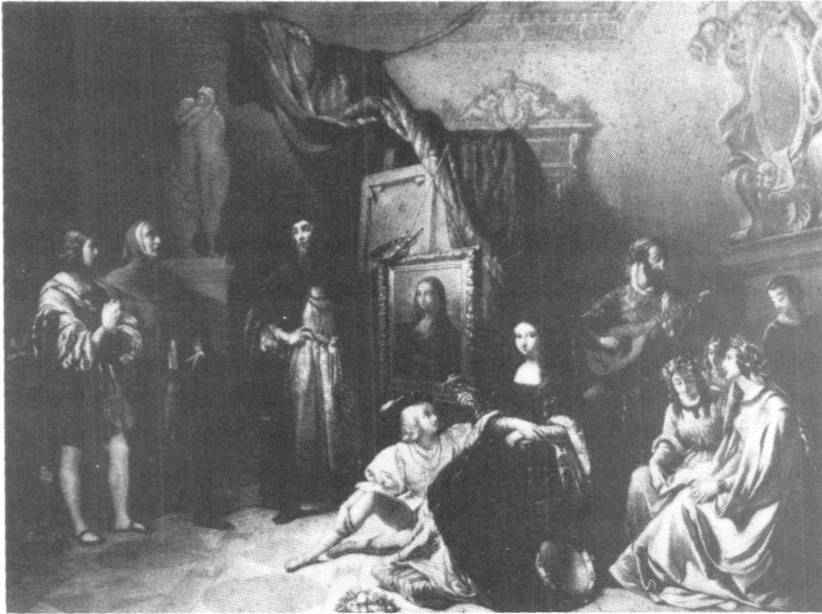
Roberts: Another representation of Pacioli **The Accounting Historians**

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ANOTHER REPRESENTATION OF PACIOLI

by

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In the Fall 1986 issue of *The Accounting Historians Journal*, an article by Ernest Stevelinck depicts the many faces of Luca Pacioli. Of the sixteen representations presented, only three were painted during the time when the artist might have known or seen Pacioli. The others are impressions of what he might or "should" have looked like.

Robert Haulotte, then vice-president of the Belgian Society of Expert Accountants, wrote a short article in 1984¹ about his

discovery of another representation of Pacioli. The painting, entitled "Leonard Peignant La Joconde," was recently "rediscovered" by me. It was painted by Aimée Brune-Pagés in 1845, and an engraving of the work may be seen in the Bibliotheque Nationale de Paris. A reproduction of the painting is in Roy McMullen's book entitled *Mona Lisa: The Picture and The Myth*.²

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McMullen wrote of the painting:

In 1845 the now forgotten but once popular Aimée Brune-Pagés brought the cult and the Gioconda myth together in a grand troubadourish canvas, exhibited at the French official Salon and widely diffused by an engraving, showing Leonardo [da Vinci] painting a rather peaked and bored [Mona] Lisa, with Vasari's 'singers and musicians or jesters' on one side of the easel and an admiring young Raphael, accompanied by the mathematician Luca Pacioli in his Franciscan friar's robe, on the other side.³

The terms "La Gioconda" or "La Joconde" are the Italian and French for what, in English, is called "Mona Lisa." This painting is an example of the cult related to Leonardolatry and Giocondolatry.

Also mentioned is "Vasari's 'singers and musicians or jesters'...." The reference is to Giorgio Vasari (1511-1571 or 1574) who was born in Arezzo, Italy. He was a painter, architect and historian of Italian art. In Florence he studied with Michaelangelo and Andrea del Sarto under the patronage of the Medici princes. Evidently, his career in painting and architecture was not long lasting. His fame rests upon his book, commonly called *The Lives of The Painters*.⁴ This valuable history of art was one of the early contributions to the field of biography. First published in 1550 and again, partly rewritten and enlarged, in 1568, the book was very popular because it was "written in a pleasant style and interspersed with amusing stories and anecdotes." It should

also be recalled that Vasari was one of the more influential authors who spread the allegation that Pacioli had plagiarized much of his material from Piero della Francesca.

How closely this painting portrays the true likeness of Pacioli is not known. However, he was known well enough as a mathematician to be connected in a prominent way with the cult of the legendary Leonardo da Vinci.

¹ Robert Haulotte, "La découverte d'un tableau de Luca Pacioli est représenté," *Révue Belge de la Comptabilité et de L'Informatique* (30 June 1984): 29. Mr. Haulotte died on October 6, 1987.

² Roy McMullen, *Mona Lisa: The Picture and The Myth* (Boston: Houghton Mifflin Company, 1975), 166.

³ *Ibid.*, 164-6.

⁴ Giorgio Vasari, *Le vite de' piu eccellenti pittori, etc.* 1550 and 1568. Critical edition by A. Venturi, Florence, 1898; The edition by E. H. and E. W. Blashfield and A. A. Hopkins, 4 Vols. New York, 1913. These references are from R. Emmett Taylor's book *No Royal Road: Luca Pacioli and His Times* (Chapel Hill, North Carolina: The University of North Carolina Press, 1942), 410.