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ESTEVE RECEIVES THE HOURGLASS AWARD



Maureen Berry and Esteban Hernandez Esteve

Esteban Hernandez Esteve, Bank of Spain, has received The Academy of Accounting Historians' Hourglass Award for 1995. President Maureen Berry presented the Award to Mr. Hernandez Esteve on November 3, 1995, at the Academy research conference in Urbana, Illinois. This is the second Hourglass Award received by Mr. Hernandez Esteve as he also received the Award in 1984 for his *Contributions to the Study of Spanish Accounting History*. He now shares the honor with Basil S. Yamey of having received the Award twice.

The Academy presents the Hourglass Award, its most prestigious award, to individuals who have made significant contributions to the study of accounting history. Esteban Hernandez Esteve received the Award in 1995 for his excellent work on Luca Pacioli, *De Las Cuentas Y Las Escrituras*, published by Asociacion Espanola De Contabilidad Y Administracion De Empresas (AECA) in 1994. This beautifully published volume consists of three parts. First, Mr. Hernandez Esteve wrote about Pacioli's life and work, entitled "Estudio Introductorio Sobre La Vida Y Obra De Luca Pacioli." Second, Pacioli's *De Las Cuentas Y Las Escrituras* was translated into Spanish by Mr. Esteve. Third, Pacioli's *De Computis Et Scripturis* was photographically reproduced from a copy of *Summa de*

Arithmetica, Geometria, Proportioni & Proportionalita at the Sevilla University.

Esteban Hernandez Esteve's contributions to accounting history are indeed phenomenal. He is president of the Comision sobre Historia De La Contabilidad De AECA and a significant influence in the development of European and Spanish interest in accounting history. He continues to present papers and publish accounting history research in significant quantities as illustrated by his presentation of "The Suma De La Art De Arismetica," at the Academy research conference in Urbana on November 3, 1995, "A Summa of Arithmetic Prior to that of Luca Pacioli: The 'Suma de la Art de Arismetica,' by Francesch Sanct Climet (Barcelona, 1482)," at the XVIII Congress of the European Accounting Association at the University of Birmingham on May 10-12, 1995, "Algunos incunables sobre calculo o aritmetica mercantil anteriores a la 'Summa' de Luca Pacioli: la Aritmetica de Treviso y las obras of Sanct Climent, Borghi, Widman, Clandri y Pellos," at the VIII Congreso de AECA in Sevilla on September 27-29, 1995, "Vida y obra de Luca Pacioli. Reflexiones en el Quinto Centenario de la publication de la Summa," at the Universidad de Alcala de Henares, April 21, 1994, "The Accounting Treatises by Luca Pacioli (Venice, 1494) and Bartolome Salvador de Solorzano (Madrid, 1590). Some Comments and Comparisons," at the 17th Annual Congress of the European Accounting Association in Venecia, April 6-8, 1994, and "Noticia de la contabilidad del Banco Nacional de San Carlos en sus primeros tiempos (en torno a 1787)," at the Fifth Congress of the Economic History Association in San Sebastian, September 29-October 1, 1993.

The Academy is fortunate to have individuals such as Esteban Hernandez Esteve as a member. His accomplishments benefit all who are interested in the advancement of accounting history research.