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Richard Mattessich

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2003 Hourglass Award Presented to Richard V. Mattessich

The 2003 Hourglass award was given to Dr. Richard V. Mattessich to honor his significant contributions to the study of accounting history over a sustained period of time. Dr. Mattessich's contributions to the discipline and practice of accounting are varied and fundamental. His interests include work on the development of an axiomatic approach to accounting postulates, the heralding of computer spreadsheets, the categorization and critique of modern accounting research, and inquiries into accounting practices in the Middle East from 8000 BC to 2000 BC and in India in 300 BC. This latter work was reproduced in a book published by Garland in 2000.

Dr. Mattessich was born in 1922 in Trieste, Italy. He was educated in Vienna where he received degrees in Mechanical Engineering, Business Administration, and a doctorate in Economic Sciences. In 1967, after completing several years of

both practical and teaching experience, Dr. Mattessich accepted a faculty post at the University of British Columbia. Twenty years later, he retired from teaching but remained in Vancouver where he continued his research. In fact, much of the Middle-Eastern work was done during this period. Dr. Mattessich's own words best describe his views: "The most important thing for creative work is to remain true to oneself and to not pander to the creeds and interests of others. Better to fight a seemingly losing battle than to fight for something you are not convinced about; no authentic person can escape from taking the risks inherent in his own convictions. In spite of this - whether you are a scientist, artist or philosopher - your work will, in the long run, be more appreciated if you find your bearing through contemplation of your very essence, i.e., your own experience, beliefs and passions."

Dr. Mattessich's Response

Dear Colleagues,

[I wish] to convey to all of you, and particularly to the Selection Committee of the Academy, my deep gratitude for offering me the Hourglass Award of 2003. I humbly accept this great honour, particularly since I am not a trained historian but rather a theoretician and philosopher of accounting. Indeed, I have not ceased to admire account-

ing historians for their meticulous archival research and necessary patience. Yet, I have always been extremely curious about the development of accounting thought, and am fascinated by history in general. Recently (in a paper in the July 2003 issue of *ABFH*) I expressed those sentiments in words that might be worth repeating at such an august occasion:

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History is a paradise,
Where the dead get resurrected,
Where the past is reality,
And where reality becomes eternity.

Being an octogenarian, I appreciate the Hourglass for another reason apart from the pleasure of recognition. It is a powerful symbol, not only of the flux of time but also that, on a personal level, time will "run out" one day. It will constantly remind me that time has to be used

efficiently if the projects occupying my mind can still be put to paper. This, I think, would be the best way of showing my gratitude beyond these words. So, thank you very, very much.

If you think those thoughts are appropriate, I would be much obliged if they can be conveyed to the conference participants or an even wider audience.

With kind personal regards, sincerely, yours,
Ricco Mattessich