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Esteban Hernandez Esteve inducted into the Royal Academy of Spanish doctors

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authority on Luca Pacioli and author of his first biography in Russian, as well as author of the first monograph in Russian on the History of Accounting. He conducted much research on different historical aspects. His main works are: *Luca Pacioli, Man and Thinker* (1974, 1983, 1994, 2001), *History of the Development of Accounting* (1985), *Accounting: from Sources until Today* (1996), *History of Accounting* (2003, 2006, 2009).

A multi-talented man, Iaroslav Sokolov did not limit himself to accounting. He had a keen interest in Shakespeare whose art he had scrupulously

studied and he published: *Shakespeare: Money, Credit and Accounting* (1996). Under the pseudonym of Dorofeev, he also published the *Memoirs of an Old Accountant*, a fictionalized narration of some events of his life. An enlightened connoisseur of literature, for many years he had gathered details concerning accountants as literary heroes and made a book of it: *The Accountant as a Character in Literature and Cinema* (2003).

Vyacheslav Sokolov
PricewaterhouseCoopers, Moscow

Esteban Hernández Esteve Inducted into the Royal Academy of Spanish Doctors



Esteban Hernández-Esteve giving induction speech before the Royal Academy of Spanish Doctors

On 27th October 2010 AAH life member Esteban Hernández-Esteve was inducted into

the Royal Academy of Spanish Doctors (Real Academia de Doc-

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tores de España). As it is well known, the Royal Academies were a French invention. The first one was the Academie Royale des Sciences, which was founded in 1666 by Louis XIV at the suggestion of Jean-Baptiste Colbert, to encourage and promote scientific research. In Spain, they were introduced in 1723 by Philip V, the first Spanish Bourbon king, who was the grandson of Louis XIV.

The Royal Academy of Spanish Doctors has ten Sections: Theology, Humanities, Law, Medicine, Natural Sciences, Pharmacy, Economics and Political Science, Engineering, Architecture and Fine Arts, and Veterinary Medicine. Each Section has twelve full members. The members are elected from among the most distinguished Spanish scholars who have a Doctoral Degree. When a member dies the vacancy is covered by election and the elected member is given a year to prepare an entrance speech that they must read at a ceremonial session.

The speech delivered by Esteban Hernández-Esteve dealt with accounting history. It was the first time that the Royal Academy of Spanish Doctors was addressed concerning this subject. The speech was divided into two different parts. The first part con-

sisted of a thesis on the nature of accounting history. It discussed the serious dissociation nowadays between the current concept of accounting history and what the accounting historians actually do in their research. To remedy this situation, the author presents a new perspective of accounting history that intends to reconcile its concept with the research actually carried out by accounting historians today. According to this perspective, accounting history is currently much more than the study of accounting treatises and records in order to find out accounting theories, techniques and practices of the past: in its primary aspect of archival research, accounting history is a systematic methodological way to approach historical research in general. This way begins with the tracing of accounting documents on the matters and events to study and continues with the description and interpretation of these matters and events. This approach aims to obtain from accounting records all the knowledge that they are able to provide. Logically, since almost all human activities have an economic aspect that requires the keeping of accounts to a greater or lesser extent and complexity, this notion widens considerably the horizons and research fields of

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our discipline.

The second part presented empirical research as an example of how accounting history might be conducted contemporarily. The subject researched is the financing of the war launched by the Pope Paul IV and the King of France Henry II against Philip II of Spain in 1556. The political and military aspects of this war have been thoroughly studied, because it was a very important conflict that finished the period of rivalry between France and Spain during the reigns of Francis I and Charles V respectively. The complete de-

feat of the French and Holy See's troops freed Philip II from further armed conflicts with France and the Holy See up to the end of his reign.

However, the financing of the war on the Spanish side was completely ignored. Hernández-Esteve has located the whole set of accounts regarding the funds employed in the war and has studied and explained them in great detail in his speech, composing a volume with more than 260 pages. This book in Spanish can be consulted and freely downloaded from <http://www.decomputis.org>, Issue 13, December 2010.

The Accounting Historians Journal Selected for JSTOR

JSTOR, the selective archival and access service, has invited *The Accounting Historians Journal* to be listed and become associated with its program of commitment to both preservation of and access to important scholarly journal literature. The invitation was announced by Richard Fleischman, who is coeditor of the Journal with Christopher Napier. An Academy Task Force was appointed by President Waymire in May 2009 and concluded arrangements with JSTOR in late 2010. The digitized volumes of

The Accounting Historians Journal (including all back issues) will begin appearing in approximately 12 to 18 months. There will be a three year moving wall (embargo) which will allow for other subscription services and The Academy to continue to focus on directing availability of these numbers to additional audiences.

JSTOR organized in 1995 is widely recognized as the world's premier digital archive of scholarly literature. The Journal will appear in the business group listing, and have key reference listings in History, Economics and Finance.