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Exhibit to Celebrate the 500th Anniversary of the Publication of Luca Pacioli's Summa de Arithmetica.... 1494

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Richard Vangermeersch

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EXHIBIT TO CELEBRATE
the 500th Anniversary of the Publication of
LUCA PACIOLI'S SUMMA DE ARITHMETICA...

1494.

Prepared by the staff of the AICPA Library
With thanks to Richard Vangermeersch

Exhibit items (left to right)

1. Portrait of Pacioli with Guidobaldo di Montefeltro. The original hangs in the Galleria Nazionale di Capodimonte, Naples. From the book: Art and Accounting, by Basil S. Yamey. Yale University Press, 1989, p. 132.
2. Detail of Pacioli from Brera altarpiece, Brera, Milan. From the book: Art and Accounting, by Basil S. Yamey. Yale University Press, 1989, p. 133.
3. 1494 edition of Pacioli's Summa de Arithmetica, Geometria, Proportioni et Proportionalita. Open at the first page of the treatise on double entry accounting.
4. Color reproduction of the Portrait of Pacioli with Guidobaldo di Montefeltro.

Attachments

- A. Note on the Summa, by Professor Richard Vangermeersch.
- B. Description of the painting of Pacioli from Paciolo on Accounting, by R. Gene Brown and Kenneth S. Johnston, c. 1963.
- C. Bibliography on Pacioli, prepared by Karen Hegge Neloms, Director, Library Services Division, American Institute of Certified Public Accountants.

Summa de Arithmetica, Geometria,
Proportioni et Proportionalita, 1494

The Summa was written in an Italian dialect, rather than Latin, and was printed by a Gutenberg printing press. The Summa was published in the City State of Venice, a hotbed of the Renaissance and a center of an extensive trade network extending to India and China. The Summa was an early printed textbook on mathematics, which was just being introduced into universities. They had been established in the 13th and 14th centuries.

In Treatise XI of Section Nine of the Summa, Luca Pacioli, a Franciscan monk and noted professor of Mathematics at such universities as Padua and Pisa, published "Particular of Reckonings and Their Records." This was based on double-entry bookkeeping principles. This became the basis for similar texts throughout Europe and was known as "The Method Venice." Pacioli was not the founder of bookkeeping but its chief publicizer. He continued his mathematical writings and also is noted in history as the friend and contributor to the works of Leonardo da Vinci, who, in turn, illustrated Pacioli's De Divina Proportione.

Richard Vangermeersch
Professor of Accounting
University of Rhode Island

The Painting of Paciolo

*

The picture reproduced in this book is a photograph of the famous painting of Paciolo which hangs in the Naples National Museum. For many years there was considerable uncertainty concerning the identity of the artist. It is now generally conceded that the artist was Jacopo de Barbari. The Superintendent of the Naples National Museum, Mr. Gino Doria, wrote us about the unknown painter as follows:

... this painting is signed, Jaco. Bar Vigennis. P. 1495, a painter who remains unknown, which cannot be; because of chronology and stylistic character it has been suggested that it was Jacopo de Barbari. It is thought the unknown Jaco. Bar. was a Venetian, and perhaps a follower of Piero della Francesca in the Urbino environment.

In addition to the early uncertainty about the painter, some writers have incorrectly claimed that the book which is open and to which Paciolo is pointing, is a copy of his *SUMMA*. This is doubtful for two reasons. First, the *SUMMA* is a much larger book than that opened in front of Paciolo. It may well be that the larger book to Paciolo's left, which is closed with clasps, is the *SUMMA*. Second, the book under Paciolo's left hand is open at Chapter 13, entitled Euclid. The *SUMMA* does not have a Chapter 13 devoted to Euclid.

It is easy to understand why some writers misinterpreted this painting, for Paciolo once referred to a painting which depicts him holding the *SUMMA*. Taylor, in *NO ROYAL ROAD*, identifies Paciolo in "The Virgin and Child and Saints," painted by Paciolo's friend, Piero della Francesca. This painting, which is in the Pinacoteca of Perugia, shows Paciolo holding a heavy book which has approximately the same dimensions and binding of the *SUMMA*'s that we have examined. This is undoubtedly the painting to which Paciolo was referring.

Taylor describes his reaction to the painting by de Barbari as follows:

As one sees this picture where it hangs near a door in the large room of the Naples Museum, he is struck first by the stern, serious, determined face of Paciolo, circled by the hood of the order, and with the striking contrast of flesh color and the gray-green tinge of his habit upon which the light plays. The whole background of the picture is black. The table is green, the frame of the slate ordinary wood color, the open book cover blue. The young man wears a black biretta, a black fur-lined coat, a red undergarment showing at the throat and above the elbows, and gloves. Both men have blue eyes. The picture measures about five feet wide and four feet high. Apparently it has been many times redone. The picture is on canvas on wood and contains several worm holes. It has been much damaged but has been creditably restored.

... on a small scrap of paper on the table is the inscription "Jaco. Bar. Vigennis, P. 149(?)" The exact year is burned out and it appears that a five has been inserted. Upon the book which may be the *SUMMA*, is a wood polyhedron. From the ceiling at the left is suspended a crystal prism.

* From: Paciolo on Accounting, by R. Gene Brown and Kenneth S. Johnston. New York: McGraw-Hill, 1963.

500th Anniversary of the publication of Pacioli's Summa

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