

Konferans eř Bařkanı
Prof. Dr. Esteban Hernandez Esteve'in
Konferansa Gnderdięi Mesaj

Ladies and gentlemen,

It would have been a great pleasure for me to be able to share with all of you this Great Rendezvous of Accounting History. However, it has not been possible because of a serious and long haul illness of my wife. I am very sorry and thank my good friend and colleague Prof. Oktay Gvemli for the opportunity to address you this couple of words excusing me for my absence.

I feel linked to Turkish accounting historians by close bonds of friendship and interest in accounting history. I have here several good friends and feel at home. I have participated in several Conferences organized in Istanbul on this matter. One of the most meaningful of them was probably the 12th World Congress of Accounting Historians held in July20-24, 2008. I remember it with pleasure and believe that it was the best organized World Congress of Accounting Historians that I have attended, best organized and with the highest use of computer technology. It was also the one that knew how to gather the largest audience. These features, good organization and large audience are characteristic of all Congresses convened by Prof. Gvemli and his team. No wonder therefore that when he told me in Sansepolcro that he could perhaps organize the Third Conference commemorating the day of Luca Pacioli's, I accepted immediately without any hesitation. I was certain that I would not find a better convenor. Thank you very much, Oktay.

As all of you know, Luca Pacioli was the author of the first published text explaining double entry bookkeeping. This text, entitled "Particularis de Computis et Scripturis", forms the "Distinctio nona. Tractatus XI", that is, "Part ninth. Treatise eleventh" of his great work *Summa de Arithmetica, Geometria, Proportioni en Proporionalita*, a work printed in Venice in 1494, which in its first years was copied and divulged by several enthusiastic

followers, making known double entry bookkeeping in Europe. The Treatise has been translated into many languages as Dutch, English, French, German, Japanese, Russian, Spanish, etc., and has given rise to a numerous collection of studies and comments, which have joined to even more numerous series of studies on the *Summa, De Divina Proportione* and other Pacioli's works.

Logically in Italy has been specially studied the life and the works of Luca Pacioli. But neither the year of his birth nor the date of his death could be determined. It has to be a Japanese accounting historian, Akira Nakanishi, who in his paper "On the Life of Luca Pacioli" of 1979 revealed these pieces of information unknown until his paper.

At the II International Conference "Before and After Luca Pacioli" held in the Paciolian places Sansepolcro, Perugia and Florence on June 17 to 19, 2011, this information were shared with the attendants. And we visited the Basilica di Santa Croce in Florence in whose *Necrologium* (Register of dead monks) are put these data down.

Really that International Conference offered interesting experiences, but I am sure that the present Conference will offer experiences as much interesting as those, if not even more.

Thank you very much for your attention.

İktisadi teşebbüslerde en kuvvetli ve esaslı muvaffakiyet derecesi safi karın yatırılmış sermayeye nispetidir.

Hazım Atif Kuyucak - 1930

Müesseseye ait mevcut alacak, borç ve neticeleri açık ve toplu gösteren cetvele bilanço denir.

Rasim Saydar - 1933

Bilançolar, envanter mizanına ait bakiyeleri bir sıra altında toplu olarak gösteren cetvellendir.

Rasim Saydar - 1933