

PACIOLI AND AL-ANDALUS

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Luca Pacioli, one of the greatest man of Renaissance, Italian mathematician and Franciscan friar, gave a bases for the development of the field, known today as accounting (Fijalkowska,2007). In the last decade Pacioli's life and his work *Summa de arithmetica, geometrica, proportioni et proportionalita* (1494) contained the first known printed exposition of double entry bookkeeping, which has been identified as the foundation of modern accounting (MacCarthy et al.,2007), has previously been detailed in the accounting history literature. However study of the relationship between Andalusia and Pacioli, has been neglected. Many researchers agree that the Arab conquest in Iberia created an immense area and a luminous intellectual-cultural (Andalusian Culture) life in the western Mediterranean which united various people who had previously been subject to the empires of Persia, Byzantium and Rome just prior to publishing of *summa* (711-1492). Furthermore, its widely accepted that andalusian age created an interaction between the Mediterranean civilizations and many intellectuals of Renaissance affected by the writings of andalusian scientists (e.g. Leonardo Fibonacci by Ebu Kamil Suca). This paper seeks the impact that al-andalus may have had upon Pacioli's *summa*.

Key Words: Pacioli, al-Andalus, accounting, bookkeeping