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**OBITUARY**

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**ESTEBAN HERNÁNDEZ ESTEVE**

Those of us dedicated to *Accounting History* have to mourn an important loss that occurred on June 7th: Esteban Hernández Esteve passed away in Madrid, at the age of 92, one of the most prominent researchers who made greatest contributions to this field of Accounting research.

Our beloved Esteban was born in Barcelona on September 24, 1931. He obtained the title of Commercial Intendant at the *Escuela de Altos Estudios Mercantiles (School of Advanced Commercial Studies)* of Barcelona in 1954 and a PhD in Economic Sciences from the *University of Cologne* in 1964, with a doctoral thesis on Economic History. During his time at this University, he served as a professor of Spanish at the department of the *Höhere Fachschule für Dolmetscher und Übersetzer der Stadt Köln* from 1958 to 1964.

Upon returning to Spain, he continued his position at the *Banco de España* (Bank of Spain), where he had been a member of the technical staff since 1954. He held various positions within the institution, including Economist of the Studies Service, Director of the Training Centre, Director of Human Resources, and Head of Internal Auditing. In 1984, he was appointed Deputy General Manager, a position he held until his retirement in 2001, upon reaching the statutory age. During this time, he also worked as a lecturer of Political Economy at the *Universidad Complutense de Madrid* and at the *CEU Centre for University Studies* from 1964 to 1971.

In 1980, he developed an interest in *Accounting History* and published the book "*Contribución al estudio de la historiografía contable en España*" (Contribution to the Study of Accounting Historiography in Spain) in 1981. This publication marked the beginning of the current interest in this subject in Spain. In recognition of his research in

Accounting History, he was awarded the *Hourglass Award* by *The Academy of Accounting Historians* in 1984. He was the first non-English-speaking researcher to receive this award; and went on to win it for the second time in 1995. Only Basil Yamey, Stephen Zeff, and Esteban have received this award twice, making them the only three accounting historians to achieve such recognition.

In 1992, he was appointed chairman of the *Accounting History Commission* of the *Asociación Española de Contabilidad y Administración de Empresas* (Spanish Association of Accounting and Business Administration) *AECA*. In 1995, he was appointed the 1994 Commercial and Business Graduate of the Year by the *Colegio Central de Titulados Mercantiles y Empresariales* (*Central College of Commercial and Business Graduates*). He became a life member of the *Società Italiana di Storia della Ragioneria* in 1996 and of the *Academy of Accounting Historians* in 2000. In the same year, he was elected as a corresponding member of the *Real Academia de Ciencias Económicas y Financieras* (*Royal Academy of Economic and Financial Sciences*).

In 2002, a festschrift in his honour was published by *Accounting, Business and Financial History*. Prior to this, only Basil Yamey had been the subject of such distinction. In addition, in 2002, the *Universidad Autónoma de Madrid* named him *Honorary Professor*. In December 2004, he was elected chairman of the *Board of Trustees* of the *Academy of Accounting Historians*, becoming the first non-US chairman of the board.

Esteban was the founder of the "*Enrique Fernández Peña*" *Accounting History* award in 2003 and played a significant role in the *AECA Accounting History Meetings*, which have been named in his honour since 2016. In 2004, he created the journal *De Computis, Spanish Journal of Accounting History* within the *AECA Accounting History Commission*, serving as its first editor. Looking back, it is manifest that creating this journal was a success as it provided a platform for numerous researchers to share their historical-accounting research. He also served on the editorial boards of three specialized journals: *Journal of Accounting Historians*, *Accounting, Business and Financial History*; and *Contabilità e Cultura Aziendale. Rivista della Società Italiana di Storia della Ragioneria*.

Esteban published ten books and over ninety articles and monographs on *Accounting History*, *Banking*, and the *Royal Treasury*. His works were written in Spanish, English, German, French, and Italian. Additionally, he translated various texts on these subjects from these languages and Portuguese into Spanish. Among his notable translations is the first Spanish translation of Luca Pacioli's "*Tractatus Undecimus Particularis De Computis et Scripturis from the Summa of Arithmetic, Geometry, Proportioni et Proportionalita*", originally published in 1494.

Despite the impressive *Curriculum Vitae* described above, if I were to highlight some of Esteban's qualities, it would be his diligent work ethic, and his affable nature towards all of us who embarked on research in Accounting History. Anyone who had the pleasure of knowing him can attest to his kindness. Those who sought his advice were always met with words of encouragement and a smile. Many of us are indebted to him for the trust

he placed in us, despite our limitations. As the person writing this obituary, this has been my personal experience.

We are self-assured that Esteban is now resting in peace alongside his wife, Ingrid, and their loved ones. Through this obituary, we aim not only to acknowledge Esteban's remarkable qualities, but also to ensure that future generations remember and appreciate these qualities, as they were not fortunate enough to have met him.

Fernando Gutiérrez Hidalgo