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## Tribute to Federigo Melis

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## **A TRIBUTE TO FEDERIGO MELIS**

The many scholarly works of the late Professor Federigo Melis are perhaps not as well known in the English speaking world as on the Continent. This special tribute, reflecting the combined skills of three outstanding accounting historians, Dean Emeritus S. Paul Garner, The University of Alabama, Professor Giovanni Padroni, University of Pisa, and Professor Alvaro Martinelli, Appalachian State University, affords students of accounting history an opportunity to become acquainted with the accomplishments of a profound talent. We express our appreciation to the contributors and trust our members will find this feature useful. Ed.

### **PART I**

#### **The Melis Testimonial by S. Paul Garner\***

Through the courtesy of Professor Dr. Egidio Giannessi of the Istituto di Ricerche, Aziendali, in Pisa, Italy, and Professor Giovanni Padroni, also of Pisa, I recently received from the Mayor of the Comune of Monte Carlo, the Honorable Ilio Spadoni, a copy of a most attractive illustrated booklet, published in 1975, presenting the papers and tributes made on behalf of the late Federigo Melis, a professor for many years in several Italian universities, who had a keen interest in accounting history, culminating in the publication in the 1950's of his great volume on accounting history.

The little town of Monte Carlo is located near Lucca, which in turn is near Pisa, and there is an aerial photograph of the town in the 83-page attractively printed memorial volume which was issued as a testimonial to the late Professor Melis, since the latter had been to their town many times during his life. Obviously, Professor Melis was held in high regard by the citizens of Monte Carlo, as indicated by the several tributes printed in the volume, and by the effort made by the editors of the volume to obtain special materials relating to the work and scholarship of Professor Melis.

There are six parts in the testimonial volume, including several pages written by Gino Arrigho, which starts off by stating that "by publishing this volume the government of the town of Monte Carlo, with its Mayor, intends to render a testimonial of the esteem and affection toward an illustrious master who maintained relations with this beautiful land (place), both in his study and warm friendship."\*

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\*I am indebted to Dr. Elizabeth Bibb of the Department of Romance Languages, University of Alabama, for assistance in the translation from the Italian.

This is followed with a brief biographical sketch of Professor Melis, with suitable reference to the point that he had a great affection for all of Tuscany, as well as his native city of Florence. Professor Melis referred to Tuscany towns and villages frequently in his writings and lectures in both Italy and other countries.

After graduating in economics and business from the University of Rome, Professor Melis went back to Tuscany to take up his first job, but this was soon interrupted by service in the military, including a period of time as a prisoner of war. Following that he was a professor of economic history in the University of Cheliari, and then later in both Pisa and Florence. During those years he became especially interested in the economic history of the Middle Ages and studied thousands of documents relating to the 13th to the 16th centuries.

Some of the wide range of research interests of Professor Melis is depicted in a couple of his studies reproduced in the volume, which naturally includes "the white wine of Monte Carlo exported from the year 1400," and "medieval wines of the Luccan Hills and of the Valdinievole Region which returned to the limelight." These two items, taking up about 25 printed pages, show a remarkable range of scholarship concerns, with numerous references in the footnotes which only a true scholar would have the patience to ferret out. These two items are included in the volume quite naturally because of their many references to the early history of the town of Monte Carlo.

Following the two articles referred to above, the editors of the pamphlet have rendered an invaluable assistance to later scholars of accounting and economic history by presenting a comprehensive bibliography of Professor Melis, consisting of 20 printed pages, with rather fine print. The accomplishments of this noted scholar are indeed adequately reflected in the wide range of publications listed roughly in chronological order from 1946 to 1974 (several items were published after the death of Professor Melis on December 26, 1973).

Even though the bibliography is indeed impressive, one should examine the great work on accounting history which he published in the prime of his life, to obtain a better grasp of his rare scholarship abilities and multiple talents. It is regretful in a way that this work has not yet been translated into English and other languages of the current cultural scene. A few of the items in the exhaustive bibliography are in French.

Referring again to the two representative samples of the writings of Professor Melis included in the volume, it is interesting that he chose the wine production and distribution as a research concern. Apparently this was one of his most significant professional hobbies, as he describes the early production of wine for export, after the quality had been sufficiently improved. He made a special study of the cost of production of the wine, transportation, taxation, and other economic factors.

The testimonial volume is concluded with two articles, the first being by Ilano Petroni, concerning the "presentation of the history of Monte Carlo" by Ugo Mori; and, second, an item by Ovidio Capitani on "considerations on the history of Monte Carlo" by Ugo Mori. These two professors of the University of Bologna apparently were presenting review articles on the little town which was so admired by Professor Melis. They refer especially to the earlier history of the town all the way back to the 1300's.

In the front of the testimonial volume there is an attractive photograph of the late Professor Melis, clean shaven, inquisitive eyes, with a slight smile on his countenance.

It was most appropriate for the town of Monte Carlo to do this for this renowned scholar who will always be referred to by his successors in the realm of accounting historians.

## PART II

### A Profile of Melis by Giovanni Padroni

Federigo Melis, born in Florence on August 31st, 1914, studied at the University of Rome, where, in 1939, he took a first-class degree in Economy and Commerce. He was then appointed to a junior, but permanent, teaching post at the same University and in 1948 took the Italian equivalent of a doctoral degree.

In 1949 he was given a lectureship in Economic History at the University of Pisa. He was later awarded a Chair in the same subject at the University of Cagliari, moved to the University of Pisa as a full professor in 1957 and then, in the same capacity, to the University of Florence in 1963, while still continuing to lecture at the University of Pisa.

From 1962 until the time he took up his appointment at Florence he was Dean of the Faculty of Economy and Commerce at Pisa where, moreover, from 1958 to 1962, he was a member of the University Administrative Council.

From 1951 to 1962 he also lectured in the History of Economic Doctrines at the University of Pisa.

In 1960 he was appointed Italy's permanent member on the International Maritime History Commission and, from 1963 on, he was also President of the Italian sub-committee of the same body.

In 1961 he was elected a member of Italy's foremost assembly of historians, the Central Council for Historical Studies, and, furthermore, became the Council's representative on the International Committee for Historical Sciences. In this capacity he organized the 1965 International Congress of Historical Sciences which took place mainly in Vienna and included some sessions in Munich.

He was also a particularly active member of many other institutions, including the Istituto di Storia della Tecnica in Milan, editing its edition of source material in that field.

He belonged to various learned academies, including the Royal Flemish Academy of Science, Letters and the Arts. He became a member of the Ferdinando el Catolico Institute of History at Saragossa, Spain, of the Petrarch Academy at Arezzo, Italy, of the Lucca Academy of Science, Letters and the Arts, and, many other similar bodies.

Because of his original and conclusive contribution to knowledge in many fields of learning, he was entrusted with numerous inaugural speeches on important, official occasions, such as the fifth centenary celebrations, in 1954, of Amerigo Vespucci's birth, at the Palazzo Vecchio in Florence and, the following year, the International Exhibition of the Datini archives at Prato, which he also organized. On both these occasions the President of the Italian Republic was present to hear him. Other such memorable addresses include the one given at the opening of the Pisa sessions of the International Congress on the History of Science in 1956, the speech given at the session held at Prato of the International Archive Congress, the highlight of which was the visit to the Datini exhibition; lastly, the inaugural speech at the official commemoration of Giovanni da Verazzano, given in 1961 in the town he was born in, Greve in Chianti.

Twice he gave the opening address, to mark the beginning of the academic year, at the Lucca Academy (1952 and 1961) and at the Petrarch Academy at Arezzo (1962).

By reading or sending papers, he took part in the International Congresses of Historical Sciences at Rome (1955) and Stockholm (1960); in the International Congress of Renaissance Studies (Florence, 1952); in the International Congress on the History of the

Crown of Aragona (Saragossa, 1952); in the International Congress on the History of Discovery (Lisbon, 1960); in the International Conferences on the History of Shipping and Maritime Economy (Stockholm and Lisbon, 1969); in the International Congress on the History of Thermal Baths throughout the World, dealing with certain socio-economic features of the question (Montecatini, 1962); in the Conferences held by the International Maritime History Commission at Venice and Rome (1962-1963); in the International Congress on Public Accountancy and Finance in the 13th-16th Centuries, (Blankenberge, 1962); in the Congress on the History of Thermal Baths (Salsomaggiore, 1963). He also accepted invitations to lecture in a large number of universities and important cities such as Madrid, Seville, Bâle, Feiburg, Wervicq and Locarno.

Federigo Melis worked with extraordinary devotion for 30 years in the most important archives, together with his own pupils and those of others, entrusted to his guidance by famous scholars in other countries.

His interests, which were many and wide, were centered especially on the period when the economic revival was at its height (14th-16th centuries) and in this field he frequently worked on virtually totally unpublished source material. His most penetrating research was carried out on sectors of economic history which had hitherto been largely neglected or remained incomplete: communications (shipping in particular, where he threw new light on what was a truly revolutionary factor in its evolution, that is, the new way in which freighting was organized in relation to the value of the goods to be transported); banking (his book published in 1955 showed how the origin of modern banking goes back to the 14th century, and provided new information on the birth of financing and operating credit, of correspondence current accounts, of cheques, of cash credit for the supply of goods, etc.); the wool industry (including questions of international trade in this field); accountancy (with interesting analyses of the origin of double entry and of the connection between this and the growth of capitalist business practices).

Federigo Melis left to scholarship a thorough knowledge of medieval accountancy practices and budgeting, business procedure and insurance (he brought fresh light to bear on every detail of this last topic, providing a host of new facts and figures and setting it in its correct economic background, thereby putting the entire question into true perspective). In the field of international trade he made an original reassessment of the part played by numerous cities, ports and markets.

The international fame surrounding the name of Federigo Melis springs above all from the highly fruitful research, begun in 1950, into the Datini archives at Prato, which gave rise to such outstanding publications as "La Mostra internazionale dell'Archivio Datini (1955-1956)" and the monumental volume, published in 1962, entitled "Aspetti della vita economica medievale (Studi nell'Archivio Datini di Prato)."

### PART III

#### A Bibliography of Melis' Works by Giovanni Padroni as translated by Alvaro Martinelli

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