
OBITUARIO / OBITUARY

Richard Victor Alvarus Mattessich was born in 1922 in Trieste, Italy, and died on September 30, 2019 in Vancouver, Canada. He grew up in Vienna, graduating with a Dr. rer.pol. in 1945, Degree of Doctor of Economic Sciences, Hochschule fur Welthandel, nowadays Wirtschaftsuniversitat Wien, Economic University of Vienna. He had the following academic positions: fellow of the Austrian Institute of Economic Research, Vienna (1945-47); lecturer at the Rosenberg College (St. Gallen, 1947-52); then he emigrated to Canada, where he became professor of commerce and economics and Department Head of Commerce at Mt. Allison University (Sackville, N.B. 1953-59), after working for a year in an insurance company, Actuarial and Auditing Department, in Montreal; from 1959 to 1967 he served as a tenured associate professor, University of California, Berkeley, School of Business Administration, following one year in a visiting position; in 1966-67 he simultaneously held a chair in economics at the Ruhr Universitat, Bochum, Germany; the final position was at University of British Columbia, Arthur Andersen chair (Vancouver, 1967-87; since 1987 Prof. Emeritus); professor, Technische Universitat (Vienna, 1976-78—simultaneously with his position at UBC); he held also various visiting professorships at universities in Austria, Germany, Italy, Japan, New Zealand, Spain and Switzerland.

Apart from numerous papers, more than sixty contributions to books and proceedings, in excess a hundred journal articles, some 28 books bear his name (as author, co-author, editor, and co-editor). He received four honorary doctoral degrees (one from the University of Madrid in 1998, then one from each of the two: the University of Malaga and the University of Montesquieu, Bordeaux IV, both in 2006, and another one from the University of Graz, Austria).

He had numerous other honors (including memberships in two national academies, Italy and Austria), and research awards from Canadian (e. g. ‘Haim Falk Award for Distinguished Contribution to Accounting Thought’) and American (e. g. ‘Hourglass Award’, twice, AAH) accounting associations. He was Italian citizen until 1970, when he became Canadian citizen, and in 1976 had Austrian (double) citizenship.

Mattessich has been profiled in such works as *Twentieth Century Accounting Thinkers* (ed. by J. R. Edwards, 1994), *A History of Accounting. An International Encyclopedia* (ed. by M. Chatfield and R. Vangermeersch, 1996), *Les Grands Auteurs de la Comptabilité* (ed. by B. Colasse, 2005).

His major books are *Accounting and analytical methods* (1964, 1970, and translations in German, Japanese, and Spanish); *Simulation of the firm through a budget computer program* (1964, 1979); *Instrumental reasoning and systems methodology. An epistemology of the applied and social sciences* (1978, 1980); *Critique of accounting. Examination of the foundations and normative structure of an applied discipline* (1995); *Foundational research in accounting: professional memoirs and beyond* (1995, 2015); *The beginnings of accounting and accounting thought. Accounting practice in the Middle East (8000 B. C. to 2000 B. C.) and accounting thought in India (300 B. C. and the Middle Ages)* (2000); *Two hundred years of accounting research. An international survey of personalities, ideas and publications—from the beginning of the nineteenth century to the*

beginning of the twenty-first century (2008, 2011 and translation in Persian, 2017); and *Reality and accounting. Ontological explorations in the economic and social sciences* (2014).

Some of his notable articles in English are *The constellation of accountancy and economics* (1956); *Towards a general and axiomatic foundation of accounting. With an introduction to the matrix formulation of accounting systems* 1957); *Methodological preconditions and problems of a general theory of accounting* (1972). His most recent last writing (in co-authorship with Giuseppe Galassi), *Speculative science ('Fairy tale science') in physics, cosmology, and economics*, was published in 2016.

Among his huge output of phenomenal scientific research, in German and English, it is worthwhile to underline three major contributions: 1. The accounting matrix and other mathematical instruments which anticipated computer spreadsheet by 30 years; 2. The preparation of accountants and business economists for 'information economics' by means of analytical methods; 3. The proposition of the 'onion model of reality' to distinguish different kind of reality. This obituary intends to stress mainly the breath and depth of his contributions.

Over a career extending back to the beginning 1940s (from 1955-47 he held a research position at the 'Austrian Institute of Economic Research' in Vienna). He published in the field of accounting, management science, behavioral sciences, epistemology, philosophy and history, reflecting wide interdisciplinary scholarship. The logical and deductive side of his arguments undoubtedly developed from his interest in the *Vienna Circle*; but speaking of the 'Austrian Tradition' it may well be that its emphasis on the purposeful individual has (together with his engineering background: Degree of Mechanical Engineer, 1940, Engineering College, Vienna IV; Engineer in construction firms, 1944-45), more or less subconsciously, influenced his own outlook.

Mattessich is universally recognized as an academic leader. He is one of the few intellectual giants of our discipline, who has brought the realm of accounting to new levels, laying and clarifying the foundations for developing accounting analysis and its applications, contributing to the debate on the *foundational research* in accounting and management science.

In addition Mattessich introduced the computerizing of spreadsheets thus anticipating electronic spreadsheets (with similarities to those designed by Bricklin and Frankston 1978) by more than a decade. Admittedly, Mattessich's spreadsheets were still accounting matrices and had not yet achieved the generality of matrices detached from debits and credits, but there is no denying that they were computerized as well as spreadsheets. At any rate, the first use of *electronic* spreadsheets (in the traditional sense of 'spreadsheet') may be considered a landmark.

Mattessich's two books (1964) examine also the relevance of algebraic and related methods for simulation of the firm, matrix algebra for formal proofs of mathematical theorems, already anticipated in his paper of 1957, and other mathematical methods used in accounting, thus contributing to a trend that became fashionable at the time and ultimately emphasized accounting as an instrumental rather than positive science.

He deemed accounting to be so relevant and one of the most crucial social activities, because no complex system can endure without a cybernetic feedback. And accounting provides such an

indispensable control mechanism for all our ‘economic entities’ and systems; thus accounting, and duality in general, is, ultimately, less about ‘short-term efficiency’ as it is about survival in the long run, *sustainability*. Beyond the more ‘earthly’ dualities of assets and equities, revenues and expenses, day and night, birth and death, good and bad, there are also those of existence and nothingness, of energy and information, and so on and so forth. Mattessich asked himself if ‘duality’ is the name of the game, and God its master accountant.

The basic objectives of accounting to his mind are the monitoring of stewardship, the assigning values to economic objects on the basis of context and aim, the production of decision relevant economic-financial information, and, not least, the establishment of order out of chaos by means of transactional analysis -- in the age of ‘catastrophe theory’ and an empirical confirmed ‘theory of chaos’.

As to the essence of mathematics and its relation to the empirical sciences, he thought that mathematics is based on logic and is the most precise way of describing structures, any structure. And we need philosophy just to save ourselves and the world from a kind of rationality that nowadays is becoming more and more irrational. Above all, he said that philosophy helps to form a well-rounded picture of the cosmos and thus for each of us to find himself: the attempt of knowing oneself is the key to a meaningful life.

Mattessich was not a man of many words, at least not when it came to the spoken world. He was an Aristotelian, who liked to come back to Socrates’ words about the relevance of thoughtful contemplation. He thought that we give meaning to our lives by doing the very best we can, irrespective of criticism or applause of the masses. Such a life is often called an ‘authentic’ one; it is a life who pursues uncompromisingly the ultimate goal and very essence of a person and this has been the life of Richard Mattessich. His mentality leaned more towards the artistic-philosophical than the empirical-scientific. Perhaps this is the reason why philosophy, as well as history, had such a long grip on him, but his philosophic bent ran along realistic lines.

His beloved wife of sixty years, Hermine Auguste Mattessich, passed away on December 4, 2012.

Giuseppe Galassi
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