

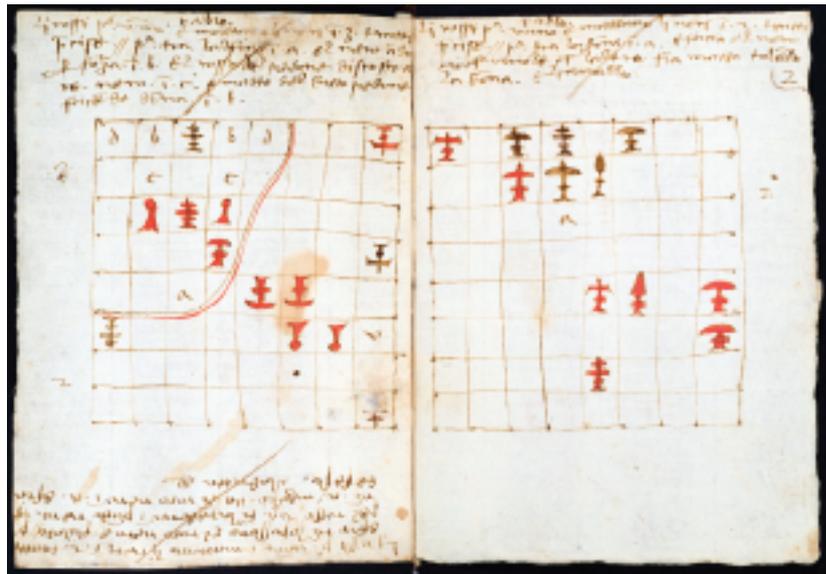
Renaissance Nexus

For centuries, there were no known copies of Luca Pacioli's small masterwork, *De Ludo Schacorum* (About the Game of Chess). The Renaissance figure, who is also known as the "Father of Accountancy," had written the work around 1500 at a time when he and Leonardo da Vinci were collaborating on another of Pacioli's works on mathematics.

Then in December 2006, a leather-covered copy of the 48-page manuscript was discovered in an inventory of the late Count Guglielmo Coronini's 22,000 volume library. The small book is priceless because it outlines the rules and strategies of the "new chess," as the game was transitioning from a slower, Medieval mode to a more dynamic form with greater powers given to the queen and bishop. British grandmaster Raymond Keene described the chess puzzles that appear in the work as "composed evidently by a chess genius." The elegant design of the chess pieces illustrated in the 100 or so puzzles also have attracted considerable attention.

After almost two years of study, Milanese sculptor Franco Rocco concluded that Pacioli's student and friend, da Vinci, likely designed the red and black chess pieces shown in the work. At the time, the painter and the friar were together in Milan. Da Vinci was working on "The Last Supper" and also illustrating Pacioli's mathematical treatise on proportion, *De Divina Proportione*. Not everyone has accepted Rocco's speculation.

Pacioli tutored Leonardo in mathematics, and it is



in his book *Summa de Arithmetica* that the first printed work on double-entry bookkeeping appeared: *Particularis de Computis et Scripturis* (Details of Accounting and Recording). The friar described a method for Venetian merchants to keep accounts and use journals and ledgers. He explained year-end closing entries and proposed a trial balance to prove the ledger. He even considered ethics issues as they related to keeping accounts.

Five centuries later, the influence of this Renaissance Franciscan can be seen throughout financial centers such as New York City, not only in the business and financial institutions, but also at the fabled Metropolitan Museum of Art, where the ubiquitous "M" logo of the museum was taken from Pacioli's *De Divina Proportione*, and even at the chessboards etched into the concrete tables in Washington Square Park, where people play a version of the ancient game that was nudged into its more modern form with the help of the monk/mathematician and, possibly, his painter/inventor cohort. ■