

**RUSSIAN ACCOUNTING SOCIETY OF MUTUAL ASSISTANCE.
HISTORY OF THE ACADEMIC SOCIETY OF ACCOUNTANTS****Viatcheslav Sokolov**

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Abstract: This research deals with the activities of the Russian Accounting Society of Mutual Assistance founded in 1907 in St. Petersburg by a group of accounting teachers led by E. Sievers. We have described the spheres of activity of the society as well as its peculiarities in comparison with other accounting societies at the beginning of the 20th century.

The article includes the biography of the Society's founder, Evstafiy Sievers (1852-1917), the Society's structure, membership policy (it was one of the first Russian accounting societies to admit women), scientific activities, including Sievers' theory of exchange and analysis of publications in the journal "Business Education", as well as analysis of the society's influence on the development of accounting in Russia. Links with other Russian accountants' societies are described. The research results contribute to the history of the development of non-professional accounting societies and to the history of the development of accounting theory and education in Russia.

Keywords: *accounting in Russia, societies of accountants, accounting profession, women in accounting, accounting journals, accounting education*

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Introduction

Social institutions take many forms, and accountants' societies are no exception. Professional societies have been studied more than others. The societies of salaried accountants, academics, and scientists have been studied to a much lesser extent, although it is these societies that have greatly influenced the development of accounting theory and practice and most of the techniques used by professional accountants. This article is devoted to one of these societies, the Russian Accounting Society of Mutual Assistance (hereinafter "RASMA") founded in St. Petersburg in the early 20th century.

In recent two decades, the number of studies on the development of professional accounting has increased (Edwards, 2009; Carnegie, Napier, 2012; Fowler, Keeper, 2016). However, experts note that the Anglo-American school of accounting dominates the history of accounting societies and that there is a lack of knowledge about the experiences from other countries (Carmona, 2004; Edwards, 2009). This lack of knowledge has been compensated in recent years by publications that examined the development of the profession in continental Europe and found significant differences between European and Anglo-American traditions, due to the different approaches to accounting regulation in these regions (Poullaos, 2009: 264-265; Coronella, Sargiacomo, Walker 2015: 167-168). Russian accounting traditions developed under conditions quite different from those considered in the above-mentioned works; this is evident from publications of recent years dealing with the peculiarities of teaching accounting in Russian educational institutions of the 18th and 19th centuries (Kuznetsov, Kuter, Gurskaya, 2016; Sidorova, Nazarov, 2021), describing the influence of ideology on the institutionalization of distance education in accounting in Soviet Russia (Sidorova, Nazarov, Listopad, 2022), the life and work of the outstanding accountant Alexander Galagan (1879-1938) (Kuter, Gurskaya, Kuznetsov, 2019) and highlighting aspects of the career of accounting professor Nikolai Blatov (1875-1942) (Lvova, Lvova, 2018), who is discussed in this article. This suggests that the study of these traditions is of particular interest. Little is reported in the English-language media on the history of the development of Russian accounting societies. Bailey (1992) and Sokolov (2015) are notable exceptions. The first study describes the attempts to create the institution of professional accountants in Russia in the period from 1875 to 1931. Sokolov's article provides an overview of the accounting societies that existed in Russia in the late 19th and early 20th centuries, with the author distinguishing between three types: academic, professional, and trade union (Sokolov, 2015: 376).

The aim of this study is to analyze the reasons that led Russian accountants to establish a society at the beginning of the 20th century, as well as the financial, social and scientific aspects of their activity. It expands the scope of knowledge and the state of accounting, as well as the role of accountants in the economy. Previously unknown facts, including in Russia, are brought into scientific circulation. The approaches to the study of the history of the accounting profession have developed within the Anglo-American model. They are based on the work of Abbott (1988), which deals with issues of professional dominance, methods of market foreclosure of professional groups to maintain professional monopoly and privilege. It has been successfully applied in studies of the development of the Anglo-American accounting profession (Walker, 2004; Chandler, 2017). More recently,

it has been used to study the evolution of the accounting profession in Europe (Italy, Germany, France, etc.) (Poullaos, 2009: 264-265; Coronella, Sargiacomo, Walker 2015: 167-168; Heinzelmann, 2016).

Those who study the history of the accounting profession in Russia have never applied the approach based on Abbott's work. However, their results clearly show that the concept of closure of the profession in the context of this study can only be applied to the study of unsuccessful attempts to create institutions for professional accountants at the end of the 19th century and the beginning of the 20th century and described by Bailey (1992).

Many accounting societies that emerged in Russia at the turn of the 19th and 20th centuries declared the development of the profession as their task and associated with this term very different meanings: development of theory, popularisation of economic knowledge, education, mutual support, and only then the establishment of professional institutions in essence (Sokolov, 2003: 313-325). Attempts to establish the latter were guided by the examples of similar foreign societies, such as the Society of Accountants in Edinburgh, which was founded in 1854 and achieved monopolisation of this type of activity (Walker, 1991, 2004). However, the attempts of Russian accountants failed. Derek Bailey (1929-2002) cited two reasons for this: the low level of accountants' education at the beginning of the 20th century and the historical interference of the state in the country's business practises (Bailey, 1992: 12-13). Therefore, such attempts ended only with the establishment of organisations for wide circles of accountants for scientific, educational and charitable purposes. In the Soviet Union, on the other hand, all professions and specialties were declared part of the state, which created a state education system and uniform requirements for all specialties, whether for a driver, a typist, or an accountant. Graduation from an educational institution was considered equivalent to acquiring the right to work for the state¹ in that particular specialty. This led to all unions, including accountants' societies, also becoming part of the state.

This work is dedicated to the Russian Accounting Society of Mutual Assistance, which stood out from other societies by not trying to declare itself a representative of the profession, as others did. Moreover, the leaders of RASMA explained why professional societies for accountants are impossible in Russia. One of the most active members, Alexander Gulyaev (1877-?), gave three reasons: 1) legislation transferred the responsibility for accounting to entrepreneurs without saying anything about the requirements for accountants, which led to a low level of training of accountants, 2) the possibility of providing expert opinions on accounting in court by any person who did not have expertise, 3) lack of public awareness and solidarity of enterprises, apathy, lack of professional interest, striving for continuous education (Gulyaev, 1915: 310-312).

RASMA members focused their efforts on improving accounting education. Primarily, it consisted of the participation of RASMA members in the test commission of the Ministry of Finance, which issued certificates of eligibility to teach accounting in commercial educational institutions, and in the development and publication of materials to prepare applicants for the examinations in that commission.

RASMA brought together academics and a small number of accounting practitioners interested in theoretical research for practical application. Therefore, the focus of the study is on scientific activities: an overview of the range of topics that the Society's members addressed at regular meetings and in publications, both in individual publications and in the Society's printed organ, the journal "Business Education" - one of the most influential accounting journals in pre-revolutionary Russia. The main results of the study were the

establishment of the fact that this society was the first society of accountants in which not only the participation of women was allowed, but women also played a significant role in the work and management of the society, the establishment of a special attitude of RASMA members to the development of the profession in Russia, which consisted in the rejection of the creation of the institution of professional accountants in the country and the concentration of its participants on the scientific component of the society, as well as the influence of the views and research of RASMA members on the development of certain aspects of accounting in Russia.

Research methodology

The methodological basis for the study of RASMA's activities was the work on the history of accounting societies, such as the academic associations of French accountants, treated in detail by Pierre Labardin (2008), and the international academic societies of accountants (the European Accounting Association and the American Accounting Association) (Scovill, 1941; Trump, Ball, 1969; Carmona, 2002; Zeff, 2002). Bibliographic studies of historical publications (Edwards, 2009; Carnegie, Napier, 2012; Fowler, Keeper, 2016) and the review of studies of accounting theory in France and Germany in the 20th century (Degos, Mattessich, 2012) were considered. The articles devoted to the personalities of the profession served as an important foundation for the study; their role in examining the history of accounting was justified by Carnegie and Napier (1996: 21), who wrote that "modern accounting cannot be understood without the key individuals who have contributed to the development of accounting." In studying the academic societies of accountants, it is necessary to examine the biographies and interactions of individuals to determine the reasons for accountants to join together and to identify the outcomes of their activities. In this work, the prosopographical method is used, which makes it possible to identify the group of people associated with the object of study. The biographical and prosopographical methods are recognised approaches for studying the history of accounting (see, for example, Flowers, 1974; Previts, Parker, 1990; Carnegie and Napier, 1996, 2012; Carnegie, 2016). The application of the described methods made it possible to discover the characteristics of RASMA and its role in the development of the profession in Russia.

Evstafiy Sievers – RASMA's founder

RASMA was founded in 1907. By that time, there were two popular accountants' societies:

The Society for the Dissemination of Commercial Knowledge was founded in 1889 in St. Petersburg on the initiative of the translator of Pacioli's treatise, Eduard Grigorievich Waldenberg (1837-1895), a teacher of commercial science. Together with Waldenberg were Ivan Dmitrievich Gopfenhausen (1832-1910), head of the accounting department of the mining department, teacher of accounting at the Mining and St. Petersburg technology universities Vasily Dmitrievich Belov (1829(30)-1910) - a well-known accountant who was close to government. The Society was under the official patronage of Grand Duke Alexander Mikhailovich, grandson of Nicholas I, married to the sister of Nicholas II, one of the founders of Russian aviation, in whose entourage was also Belov. The Society published the first Russian accounting journal "Accounting".

The Society of Accountants was founded in Moscow in 1892. Its founder, Fedor Ezersky (1836-1915), was the author of the triple Russian accounting system². The Society

of Accountants worked on the basis of Ezersky's accounting courses and included teachers, students, and numerous relatives of Ezersky himself.

Each of these societies attempted to establish an institution of chartered accountants in 1895 and 1898, respectively (Bailey, 1992: 7-8). However, the government rejected their proposals. RASMA was one of the many public organizations that emerged in Russia in the wake of the 1905-1907 revolution, which brought, among other things, freedom of association. Its establishment no longer required approval of its statutes by the ministry responsible for its core activities (Kuter, Sokolov, 2012: 81). According to its statutes, the main task of the Society was to develop accounting in Russia by training accountants.

Evstafiy (August) Sievers (1852-1917), author of the exchange theory of accounting that shaped the St. Petersburg school³, author of popular accounting textbooks, founded and directed RASMA throughout its existence. Sievers was born in 1852 in a German family and received the name August Adolf Ferdinand. In 1901 Sievers became a widower, converted from the Lutheran faith to the Orthodox Church, and took the name Evstafiy, under which he has gone down in the history of Russian accounting. His wife Elisabeth Sievers⁴ (1875-1942) was a teacher before her marriage. She became her husband's partner and alter ego and supported him in all his undertakings; she was a co-founder of RASMA and actively participated in all directions of its activity. At the beginning of his teaching career, Sievers already had extensive practical experience in the position of chief accountant of numerous enterprises: in the construction of the Caucasus Railway, in the oil extraction and timber harvesting enterprises, in the steel and sugar factories, in the Russian Trade and Industrial Bank, etc. Sievers called on many of his colleagues to participate in the formation of RASMA (CSHA SPb, 1897).

In addition to his practical work, Sievers taught accounting from 1892, first in Ivashintsova's commercial courses for women⁵ and from 1897 in the Petrovsky School of the St. Petersburg Merchants' Society. This school played an important role in the development of accounting in Russia. In 1894, before Sievers came there, a lecture was given, "Luca Pacioli. History of his work and teaching in comparison with the modern successes of accounting" was given by E. Waldenberg (1836-1895), who translated Luca Pacioli's treatise published in Russia in 1893 (Pacioli, 1893) and was one of the founders of the first society of accountants (Society for the Dissemination of Commercial Knowledge) (Lvova, 2005: 54). Sievers worked there until 1913, where he met mathematics teacher Alexander Borisov, teacher of commerce and accounting Vladimir Zazersky, inspector of the training school Arkady Lyaschenko, and teacher of Russian language Nikolai Blatov, who later supported his initiative to found RASMA (CSHA SPb, 1897: 95; CSHA SPb, 1907).

In 1900, Sievers taught mathematics at the Kseninsky Institute⁶ (CSHA SPb, 1895-1918). In 1912 Sievers was appointed honorary supervisor⁷ of these courses (CSHA SPb, 1897).

Sievers' extensive practical and pedagogical experience was in demand at the turn of the 19th and 20th centuries, when Russia implemented a reform of commercial education, which consisted of transferring commercial (business) educational institutions from the Ministry of National Education to the Ministry of Finance in 1896 and establishing minimum requirements for subject teachers in 1902 (Medvedev, Nazarov, 2007: 243-244, 256-258). He was invited to the Ministry of Finance to serve on the Teachers' Committee and the Ministry of Finance Examination Board, which conducted examinations among applicants to verify compliance with the minimum requirements for teachers. Sievers often

took the exams in person. The instructional programme to prepare for the exams was based on Sievers' textbook "General Accounting", first published in 1901 and later reprinted seven times, most recently in 1919.

Sievers' practical and educational activities were highly valued: in 1903 he was promoted to the civic rank of collegiate assistant, which was equivalent to the military rank of captain, and in 1911 he made it to state councillor, which was equivalent to the rank of brigadier general (CSHA SPb, 1897: 95).

The founders of the society included Sievers himself and 28 other people, including Sievers' wife Elizaveta, who were mainly teachers at commercial schools, especially the Petrovsky school. The best known of them were Arkady Lyaschenko, Vladimir Zazersky, and Yuri Filippov. Arkady Lyaschenko (1871-1931) was a prominent Russian literary historian, teacher, bibliographer, corresponding member of the Academy of Sciences USSR (1928), one of the authors of articles on the history of Russian literature in the authoritative encyclopaedia of Brockhaus and Efron in Russian. He studied at the Faculty of History and Philology of St. Petersburg University and was editor of the journal "Literary Bulletin" published by the Russian Bibliological Society, of which he was president in 1903-1904. In 1905 he was publisher and editor of the "Bulletin of Commercial Education". Vladimir Zazersky (1874-1942) was a graduate of the Petrovsky school. He was sent by the Ministry of Finance in cooperation with the Ministry of National Education to the University of Berlin to prepare for teaching "commercial" science. After his return in 1895, he began teaching at the Petrovsky school, where he worked until 1901. In 1903-1904 he trained in Zurich under Johann Friedrich Schär (1846-1924). Since 1904 he worked at the Polytechnic Institute in St. Petersburg as a professor and head of the accounting department. He conducted one of the first audits of accounts and established the rules for auditing concession contracts. He died in 1942 during the blockade of Leningrad. Yuri Filippov (1867-1926) graduated from the Law Faculty of the Imperial University of St. Petersburg in 1892. He was a member of the Senate, the highest judicial body at the time, then head of the Legislative Department in the Ministry of Trade and Industry, and taught economics, law, and banking. After the revolution he emigrated to Estonia and taught at the University of Tartu until his death. The founders of RASMA included not only teachers, but also publishers of professional literature and booksellers who distributed Sievers' books and his journals: Alexander Wieneke and Petr Papenhut.

Membership of the Society. Women members

One of the main aspects by which this society differed from other accountants' organisations in Russia at the beginning of the 20th century was the admission of women. The question of prohibiting women's membership in the Society for the Dissemination of Commercial Knowledge was discussed at the General Assembly in 1890. Among the opponents of the admission of women was the founder Waldenberg. He even published his own pamphlet "On the Prohibition of the Admission of Women to the Society for the Dissemination of Commercial Knowledge" in which he stated his point of view. One of his main arguments was that, in his opinion, "the admission of women as equal members, if carried out, would affect the attitude toward us among the intelligent part of our merchants, who see our institution as a first foretaste of an era when a Russian merchant would reach the summit of his profession, and who actively follow the development of our activities." (Waldenberg, 1890: 3). Women were also prohibited from membership in the Society of Accountants (A Chartered Accountant..., 1911: 28-35). This was a common situation for the

time. From their inception in the 19th century, various British accountancy societies (the Institute of Chartered Accountants of England and Wales (ICAEW), the Society of Incorporated Accountants and Auditors (SIAA), the Society of Accountants in Edinburgh, the Institute of Accountants and Actuaries in Glasgow, and the Society of Accountants in Aberdeen) adhered to the rules of the law and medical societies and maintained membership for men only (Jeacle, 2011: 290). Sievers held a contrary opinion. Sievers had developed his positive attitude toward women in accounting earlier, when he was a manager in the Kozelskiy Department of the Russian Commercial and Industrial Bank. He wrote, "I hired several women accountants... I was quite satisfied with the results." (Sievers, 1908: 3). While praising the qualities of the women, Sievers noted that despite the impeccable work, the women did not enjoy it, found it monotonous, routine, and thus uninteresting, and lacked creativity (Sievers, 1908: 4). Sievers saw the solution in the fact that they should not be satisfied with the knowledge they had acquired and the performance of their tasks, but should continue their education and improve their work themselves (Sievers, 1908: 10-11). In order to take pleasure in accounting, to derive satisfaction from the performance of their professional duties, they should see in accounting a science (Sievers, 1908: 12, 16). Introduction to science was perhaps the main goal of the society he founded.

An educational standard wasn't set for admission to RASMA, and only one condition was imposed on applicants - they had to be sympathetic to the Society's aims and have the recommendations of two members of the Society (Charter, 1907: 8). The amended 1914 charter added the following clarification to this provision: should the RASMA candidate for admission be unable to present the recommendations of the two members of the Society, a written recommendation from the official management or other trusted persons is required (Charter, 1914: 6-7).

RASMA members are divided into founder members, honorary members, full members, and associate members. To be included in the appropriate group, members of the Society had to meet the appropriate requirements. Founder member - a person who signed the draft Articles of Association of the Society at the time of its establishment and made a contribution to the share capital before August 31, 1907. Full member - a person who has received two or more recommendations from members of the Society. Associate members - persons who participate in the activities of the Society through their written works and correspond with members of the Society. Honorary members were appointed to persons who supported the Society through significant donations or works, as well as persons who rendered outstanding services to the development of commercial knowledge and dissemination of commercial education.

Members of the Society were obliged to pay dues. The annual fee for ordinary members was 12 rubles⁸, for extraordinary members - 8 rubles. The Society's statutes provided that life membership in the Society could be acquired by paying two dues totaling 325 rubles. (Charter, 1907: 9-10).

The number of members was not constant (Table).

Table. Russian Accounting Society of Mutual Assistance membership numbers⁹

	Number of members								
	19 07/ 08	19 08/ 09	19 09/ 10	19 10/ 11	19 11/ 12	19 12/ 13	19 13/ 14	19 14/ 15	19 15/ 16
Total membership									
Founder members	28	27	23	23	23	23	23	23	23
<i>including women</i>	3	3	4	4	4	4	4	4	4
Honorary members, not included in other categories	1	1	1	2	3	3	3	3	3
Life members	1	1	1	1	1	1	1	1	1
Full members	102	107	119	150	145	131	116	92	79
<i>including women</i>	*	*	*	7	12	9	8	5	7
Associate members	2	9	11	14	13	11	12	8	9
<i>including women</i>	*	*	*	0	2	2	1	2	1
Total members	134	145	155	190	185	169	155	127	115
<i>including women</i>	*	*	*	11	18	15	13	11	12

Table notes: * means there is no date in RASMA reports

In the different periods of its activity, the Society counted between 115 and 190 members. The highest membership was recorded in 1910-1911. The sharpest decline in membership occurred in the last two years of the Society's existence due to wartime circumstances. Such membership numbers were typical of non-professional accounting organizations of the time. Membership numbers of up to 200 people were typical of non-professional accountants' associations in France (Labardin, 2008: 13). This was made possible by the specific RASMA policy as well as by the natural conditions of the country as a whole. The women's issue had been an issue in Russia since the mid-19th century. This prompted the government to address the issue and also allow women to perform skilled labour. In 1871, the ruler of Russia, Tsar Alexander II, issued the decree "On the Admission of Women to Service in Public and State Institutions," which allowed women to work in education, medicine, telegraph, and "in the accounting and women's institutions of the department IV of His Imperial Majesty's Chancellery¹⁰ under the direct supervision of His Imperial Majesty as the chief official of this department" (On admission of women..., 1871: 37). Another important factor was that during Alexander's II reign women in Russia gained access to secondary and higher education, which opened the field of intellectual and prestigious work to them. The rise in the general level of education gave Russian women access to stand their rights in the early 20th century. In March 1907, the League for Women's Equality was founded in St. Petersburg. In December 1908, the first all-Russian women's congress was held in St. Petersburg under the slogan "Equal Rights - Equal Opportunities," attended by thousands of women (Marasanova, Albegova, Shamatonova, 2013: 65). All this also affected the societies of accountants. In RASMA, women could not only become members of the society, but also belonged to the founding and governing bodies of the society. The percentage of women in the total number of members averaged 8% in the different years, of which 30% were wives or daughters of male members. And as

much as 14% of the Society's leadership was made up of women. That is a lot for the beginning of the 20th century.

Two women made the most important contributions to the development of RASMA: Elizabeth Sievers and Anna Gulyaeva. They were the wives of the full members of the society. Elizabeth Sievers - the wife of the Society's Chairman - was one of the founders of the Society, served on the Board of Directors, taught in the courses, actively participated in the discussions, and published materials in the Society's journal (Sievers, 1910, 1914). Elizabeth Sievers was the only woman in Russia (before the World War II) working in the field of theory and practice of commercial calculations. The Education Committee of the Ministry of Trade and Industry approved many of her books as textbooks for commercial educational institutions. Her textbook (Sievers, 1909) was reprinted seven times even after the revolution; the last edition appeared in 1931 and is still cited today (see Kovalev, Ulanov, 2014). Anna Gulyaeva was the wife of Aleksandr Gulyaev, the founder of the accounting courses begun in 1905 and one of E.E. Sievers' most important collaborators. The couple lived in Moscow and were therefore associate members of the Society, i.e., they maintained correspondence with the Society. She published actively in the Society's journal (Gulyaeva, 1912, 1913, 1914, 1915). She is also remembered as the founder of the accounting courses and as the author of the book "Commerce. A Short Guide to Commercial and Industrial Economics and Legislation" for commercial schools and classes, accounting and bookkeeping courses, and self-instruction, which was published outside the activities of RASMA (Gulyaeva, 1914a).

Organizational structure of the Society

Special departments were set up in the company to carry out the activities: Loan and Savings, Responsible Accountants, Bookkeeping, Education, Academic and Economic (Charter, 1907: 3). The name of the organization defined the main direction of activity for the benefit of the members of the society. The first two of the six departments were concerned with this work.

The Loan and Savings department was established to perform the functions of a mutual aid fund, to make one-time and monthly grants, term and permanent loans, to finance the education and upbringing of members' children, to provide health care for members of the Society, and to assist members in organizing their savings from their income (Charter, 1907: 5). This department included between nine and twelve persons in different years (Reports, 1908-1916). Such a department existed in all accountants' associations, but RASMA usually neglected financial aid. Employment assistance for the members of the society became its main objective.

The Responsible Accountants department took care of the employment of the Society's members. Members of the Society who wished to seek new employment were recommended to employers only after passing examinations. Examinations took place when Society members had acquired new skills that enabled them to take on more complex tasks (Charter, 1907: 4-5). In addition, recommended Society members received preparatory training when they began their new jobs, and the department monitored their continued employment. Those who wanted to use the services of this department had to make an additional payment in addition to the membership fee: a one-time initiation fee of 25 rubles, upon obtaining a position with a salary of more than 1200 per year based on the department's recommendations - a one-time payment of 25 rubles. In addition, those who found a job with the help of the department were to transfer 2% of their salary and 5% of

their bonuses (Charter, 1907: 10). In the period from 1907 to 1916, 82 people were employed in various positions (Report, 1916: 5).

The Bookkeeping department was organized in such a way that it was charged by various people with keeping records, conducting inspections, and preparing reports (Charter, 1907: 5). These duties were performed by the company's chairman, Evstafiy Sievers, and by Petr Papengut, a founding member and member of the company's board of directors (1907-1910). During these two years, the department carried out nine works on the organization and reorganization of accounting in trade and industry (Report, 1908: 6; Report, 1909: 6). World War I brought a sharp decline in the demand for such services (Report, 1916: 8).

The Education department was involved in organizing biennial economics courses. In the economics courses, the editor of the RASMA magazine, Blatov, taught bookkeeping and business correspondence, and Elisabeth Sievers taught commercial arithmetic. On average, 36 people attended the business courses each year. In the period from 1907 to 1914, sixty persons received certificates of completion of the two-year course (Reports, 1908-1916). In 1914, the courses were discontinued.

The Academic department organized meetings of the Society's members to discuss specific economic issues and published the journal "Business Education", the press organ of RASMA. Blatov did not become the editor of the journal by chance. In his younger years he was a theater critic and understood better than anyone how important expressiveness and style are for a literary work, be it a play or a book (Lvova, Lvova, 2018: 89).

The Economic department was responsible for organizing the operational activities of the Society. It managed the Society's assets and finances. It settled accounts with the Society's members and third parties, was responsible for keeping accounts, preparing and publishing the Society's financial report, and conducted correspondence related to the Society's affairs (Charter, 1907: 6).

Scientific activity of the Society

The main direction of RASMA's activity was academic. It included discussions on theoretical and practical accounting issues. The results of studies conducted by the members of the Society were discussed at the meetings of the academic department held at the address of the Society in Saint Petersburg, Zagorodniy prospekt 24. Most of the reports prepared at the meetings were published in the journal "Business Education", which is considered an important legacy of RASMA's scientific activity in the history of accounting in Russia and is still cited by Russian researchers today.

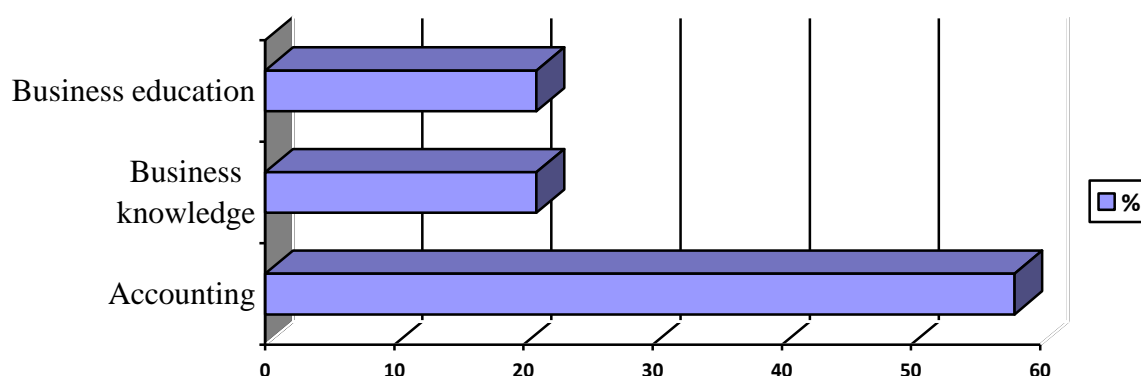


Figure 1. Distribution of the reports of the academic department of the Russian Accounting Society of Mutual Assistance, by subject

Up to 21% of the academic department meetings were dedicated to a business knowledge and education. The subject of business knowledge included syndicates, Russian-Persian trade, refrigerating equipment and its role in the international trade, crops, condition of Russian granaries and cooperation in Finland.

Among the subjects of commercial education were: the aims and organization of commercial schools, the advisability of establishing a new type of commercial school for the advanced training of youthful students and clerks... and the state of affairs in this field in Germany and Austria, the two-week courses in accounting and economics held annually in Dresden, the commercial schools as a haven of vocational training and the organization of specialized teaching at them.

The academic department of RASMA devoted its activities mainly to accounting. It is worth mentioning a detailed analysis of the use of cards in accounting presented by Sergey Mylnikov (1878-1942) on December 14, 1909. He used as an example the Library Bureau Ltd¹¹ (Mylnikov, 1910: 312), a well-known company in America, England, France, and Japan that produced maps and equipment for their storage. In his report, Mylnikov enumerated 15 advantages of the card system, including: the independence of the cards, which made it easier to create records and find the necessary accounting information; the continuity of card keeping, which prevented the need for account closures, which greatly facilitated record keeping; the savings in the cost of accounting books (not one-time, but over a long period of time, as the useful life of the cards and their storage boxes exceeded the useful life of conventional books); the possibility of decentralized record keeping; the free choice of account classification, etc. (Mylnikov, 1910: 322-323). The card system served as the basis for the development of the Russian duplicating method - an accounting method based on copying entries in accounting books. Technically, this involved using cards and copying the entries onto a carbonless sheet. Later, the copying method was facilitated by the development of special copying machines. According to the manufacturer of such machines, the Orgstroy company, 23,846 machines were sold in the period between 1927 and 1929 (Medvedev, Nazarov, 2007: 349).

Another issue developed by RASMA members had a significant impact on the development of accounting in Russia. It was the issue of accounting for low-value and short-

lived fixed assets. The members justified the need to account for such fixed assets separately from the main fixed assets and to depreciate them as expenses when they were put into service (Meeting reports..., 1908: 166). Such an approach had already become the rule in the Soviet period through legal recognition.

However, the main topic of the Society was the theory of exchange developed by Sievers and the related classification of accounts.

Exchange Theory

The theory of exchange, which provided the framework for the St. Petersburg school of accounting¹², was presented by Sievers in two lectures: Classification of Valuables and the Related Classification of Accounts (1907) and Exchange as the Basic Form of Economic Turnover (1911). Sievers considered barter as a main form of all economic transactions. An exchange consists of the delivery and receipt of a value - this determines the rule of recording every economic transaction twice (income and expenses) in two accounts, thus establishing the general law of accounting - the system of double-entry bookkeeping, which resembles a law of nature. This led him to an understanding of the balance sheet as the result of accounting, which occupies a key position in Sievers' theory. Therefore, he devoted much attention to the classification of accounts, distinguishing between objective (material - necessary for accounting for tangible assets and money) and subjective (personal - necessary for accounting for "contingent" assets, i.e., own and third party promises to pay (creditor and debtor clearing accounts, including a capital account)). With the primacy of accounts, the author justified the independence of the balance sheet from the inventory and the rule of unity of debit and credit values in each account. The described approach was of fundamental importance for the teaching of accounting, which had to be organised according to the scheme: "from the account to the balance sheet" (Mattessich, 2008: 248-249). Sievers presented the provisions of the theory of exchange in the following works: General Accounting (1901), Textbook of Accounting for Commercial Schools (1904). These textbooks were used for teaching accounting in Russian educational institutions until the beginning of the World War II. The provisions of the theory of exchange are still relevant today and are analysed by modern Russian scholars (e.g., Bailey, 1992; Budovich, 2015; Vejera, 2012; Kuznetsov, 2011; Kulikova, 2015; Sokolov, 2015; Tsygankov, 2017 and others). Later, the theory of exchange was further developed in the works of Blatov, a follower of Sievers, and in the model of double-entry bookkeeping created by him, published in Blatov's main work "Balance Sheet Studies" (1928) and called "Professor Blatov's Square" (Sokolov, 1996: 460-461).

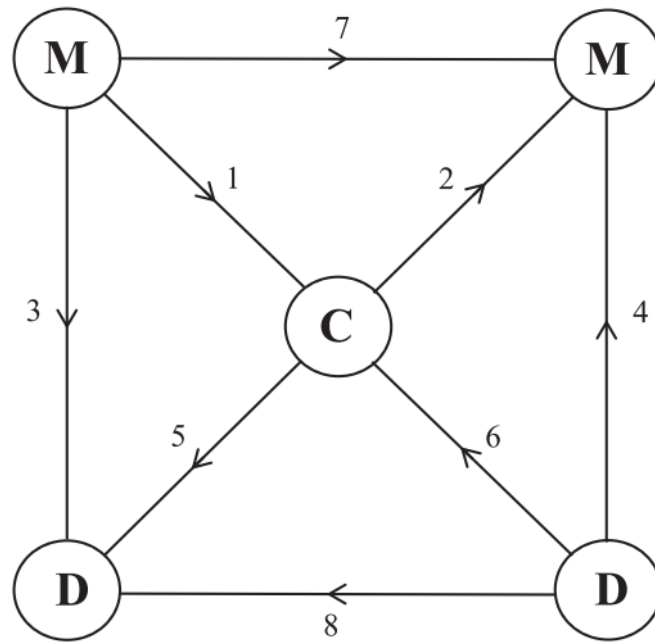


Figure 2. Professor Blatov's Square

It contained the following categories: (1) exchange of material values for money (e.g. cash sale of the goods); (2) exchange of money for material values (e.g. cash purchase of the goods); (3) exchange of material values against an obligation (e.g. credit sale of goods); (4) exchange of an obligation against material values (e.g. credit purchase of goods); (5) exchange of money for an obligation (e.g. to lend money to an agent); (6) exchange of an obligation for money (e.g. a customer paying a debt); (7) exchange of material values for other material values (e.g. disassembling a shack, and using it as fire wood); (8) exchange of an obligation for another obligation (e.g. taking on a bank debt to finance borrowing by customers) (Mattessich, 2008: 253).

The theory of exchange was opposed to the theory of the balance sheet. Proponents of the latter considered accounts as balance sheet elements. They insisted that accounting should be taught “from the balance sheet to the account.” At the same time, the balance sheet was only a simplified form of an inventory independent of the account system; accounts were divided into two opposing groups: Assets and Liabilities. The approach of the balance sheet also defined the approach of double-entry bookkeeping, which was not seen as an implementation of the objective law of exchange, but as a consequence of the double classification of accounts in the balance sheet. At a meeting of the Academic Council of RASMA, the book of one of the opponents of the theory of exchange, Georgiy Bakhchisaraytsev (1875-1926), was discussed. The author put forward thirty-one theses on the balance sheet theory. The main ones: a balance sheet is an accounting image of an enterprise, consisting of summarised accounts; all accounting methods applied should derive from and be based on the definition of the balance sheet; accounts are part of the balance sheet; accounts are divided into assets and liabilities; the analysis of an account is logically impossible before the analysis of a balance sheet. The meeting of the Academic Council of RASMA unanimously decided to consider as unfounded the proposal of Georgiy Bakhchisaraytsev to recognise the law of the balance sheet as the main law of accounting instead of the law of double-entry bookkeeping (Meeting reports..., 1909: 544). It is worth

noting that despite the harsh assessment of his publication by RASMA, the author joined the Society three years later as an associate member, although he left it after a year (Report, 1912).

Business Education [*Kommercheskoe obrazovaniye*] journal

The academic department of RASMA was responsible for publishing the journal “Business Education” (*Kommercheskoe obrazovaniye*). The journal was founded in 1908 and was a press organ of the Society. In the period from 1908 to 1916, 70 issues of the journal were published.

The journal was compiled with the help of non-RASMA members. The journal was edited by the Society’s permanent chairman, Sievers, and in its early years was co-edited by Aleksey Darinskiy¹³, the founder and director of the Higher Commercial Courses, who was not a member of the Society. In 1913 Nikolay Blatov, a student and associate of the Society’s founder, who had been a member of RASMA since 1910, replaced him. The journal’s staff included RASMA full member Sergei Ivanov, acquisitive accountant, member of the International Bibliographic Institute, corresponding member of the Academic Society of Accountants in Paris, corresponding member of the Academic Society of Accountants in Belgium, member of the General Council of the International Association of Accountants, associate member of the Society, Aleksandr Gulyaev (Archive Fund..., 1913:1).

The journal was aimed at teachers and students of business education. This determined its structure; the content was divided into 10 sections. The section “RASMA Activities” contained excerpts from the annual and special general meetings of the Society’s members, as well as the reports of the meetings of the academic departments.

The section “Laws and Government Decrees” contained excerpts from legal acts, mainly concerning the assumption of office or transfer of staff to educational institutions, as well as information on the establishment and closure of educational institutions. Thus, the journal served to raise readers’ awareness and provided them with important information. Two sections of the journal (Chronicle of Economic Education and Life of the Economy) were devoted to short news items from the specialised fields; the content was divided into information about Russia and about foreign countries. The latter was published in the form of reprints from the foreign press (American, English, German, French, etc.). In the section “Chronicle of Commercial Education” one could read about excursions for students of commercial educational institutions, the introduction of new teaching programmes and the meeting of heads of educational institutions, or about how the son of a minister received permission from his father to attend a commercial school. The section “The Life of Commerce and Industry” contained news about draft laws, opinions of the Senate on the application of laws, plans for the establishment of new organisations, meetings between scientists and practitioners, the state of commerce and credit in Russia and other countries, the activity of the employees’ union, exhibitions held, information about the leisure time of employees in commerce and industry, etc. The bibliographical section contained short book and textbook reviews by authors in the fields of arithmetic, algebra, physics, law, political economy, foreign languages, geography, history, chemistry and trade management, accounting, finance, etc. Most reviews were of textbooks and problem books, but scientific studies were also represented. For example, in 1911 a review by Evstafiy Sievers of Roschakhovskiy’s book “Joint-stock companies’ balance sheets” was published, in 1912 - his review on the work of Keil “Benedetto Cotrugli from Ragusa”¹⁴.

The editors of the journal strove to overcome the problem of Russia's lagging behind the countries of Western Europe, America, and Japan in terms of creating a system of economic education. The journal informed its readers about the experience of Germany, Austria, Switzerland, and the United States in developing various forms of commercial education: Commercial and business schools, commercial classes, and their Sunday classes, etc. RASMA activists linked the backwardness in the field of commercial education to a larger problem - the generally unfavourable economic situation in Russia. The authors of the articles discussed the problem of the lack of coherent organisation of commercial education from lower to higher commercial educational institutions, which led to a lack of integration of their activities, inconsistencies in the organisation of the learning process, the selection of special learning subjects and teaching methods (Gulyaeva, 1914; Vocational education..., 1910).

In 1909, the first issues of the journal contained proposals for the creation of a new organisation of commercial education. Among other things, they emphasised the need to improve the training of graduates of lower and higher educational institutions for practical activities in commercial and industrial life. "Graduates of commercial or technical secondary schools should have sufficient practical knowledge and skills to earn a living and be a capable citizen." (M.F., 1910: 2). And also, that "the gifted students who have the opportunity to continue their studies have a chance to attend the school of higher type." (M.F., 1910: 1-2). The journal frequently dealt with the development of higher commercial education, which was just emerging in Russia at that time. Readers were familiar with the history of higher commercial education in European countries, and the authors considered the experiences in Belgium, England, and Germany as reference examples for Russian higher commercial educational institutions.

This part of the journal also contained important decisions and explanations of problems proposed by the examination commission of the Ministry of Finance for obtaining the certificate for the right to teach accounting by Evstafiy Sievers (Sievers, 1909-1910, 1910-1911, 1911-1912, 1912-1913, 1913-1914, 1914-1915, 1915-1916). With some qualification, it can be said that these publications are a counterpart to the modern practise of the Association of Chartered Certified Accountants (ACCA) - an international professional organisation founded in 1904, which unites professionals in the fields of finance, accounting, and auditing, and openly publishes the examination tasks on their subjects and the corresponding solutions. The difference is that ACCA provides the tasks for review by the professionals from this field, while RASMA is aimed at the teachers of economics subjects who prepare for the examinations of the Board of Examiners of the Ministry of Finance in order to obtain the certificate that entitles them to teach accounting at the educational institutions of economics.

Most of the articles in the journal (226) dealt with accounting issues. Figure 3 shows the distribution of articles on accounting by subjects.

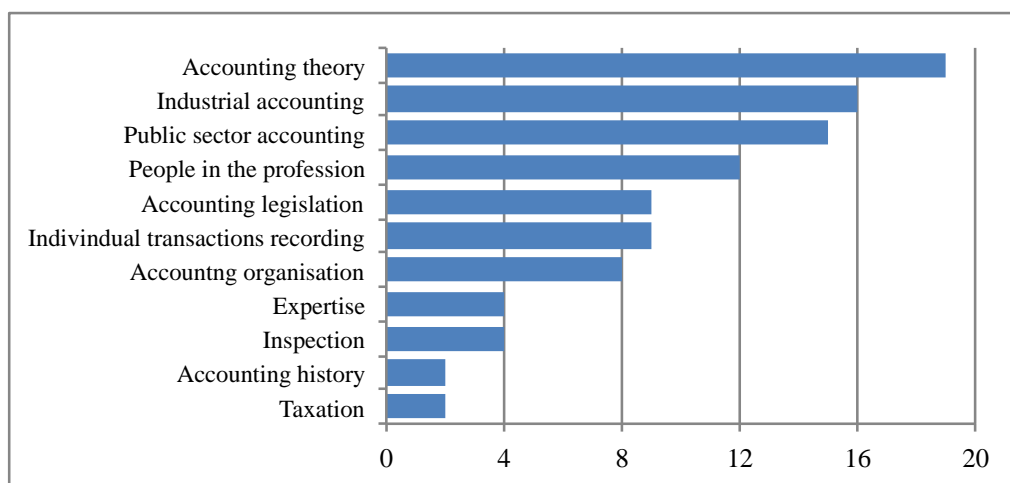


Figure 3. Distribution of articles on accounting by subjects, %

The theory of accounting was the most popular in the journal, 19% of publications were on this topic (42 articles), twelve of them by Gulyaev and six - by Sievers. The editor-in-chief devoted four articles to the theory of exchange (1908, 1910), in which he reviewed the provisions previously presented in the meeting reports of the academic department of RASMA. In the remaining articles (1912, 1913), Sievers criticised the works of his main opponent Nikolay Lunsky (1867-1956), supporter of the balance sheet theory (representative of the Moscow School of Accounting). The content of his works, in which he justifies the primacy of the balance sheet, can also be found in the journal “Business Education” (Lunsky, 1914). It is worth noting that Sievers’ critical works are still in demand today and are actively cited by modern Russian researchers, as are his works on the theory of exchange (see Budovich, 2015). Within this subject, Gulyaev published articles in which he supported the theory of Sievers and critical responses to its opponents - supporters of the balance sheet theory (Gulyaev, 1914/1915; 1908-1909).

Much attention was paid in the journal to the questions of profession and professionals. 26 articles were published on the subject, including obituaries, stories about the first accountant, Christopher Shtekher¹⁵, about the accounting profession in various countries, and articles about accounting societies and conference reports. In 1909 an obituary of French scholar Eugene Pierre Leotey¹⁶ was published, as were reports on accounting conferences in Brussels and Charleroi in 1910 and 1912 (Ivanov, 1912).

The accounting section of separate operation included 23 articles (9%) dealing with depreciation, capital, liabilities, agency transactions, loans, interest-bearing securities, etc. (Gulyaeva, 1915; Uspassky, 1912; Schreiber, 1913 and others).

Accounting regulations were dealt with in 22 articles. Most of the publications on this subject (14) were by Arinushkin (1869-?), a contributor to the journal RASMA, who reviewed normative documents on the rules of accounting, the composition of the inventory and the balance sheet, and their application in Russia and other countries (Arinushkin, 1910, 1913 and others). This section also published excerpts from draft regulations on accounting rules and a critical review of these rules by Gulyaev (Gulyaev, 1908, 1911).

The organisation of accounting was the subject of 8% of the publications. Articles on the forms of accounting and accounting records in bookkeeping were published here. One of the most interesting articles on this subject was written by Elisabeth Sievers (Sievers, 1909: 73-76). She insisted that the procedure of closing accounting books should be excluded from

bookkeeping. The introduction of this procedure in accounting is related to the introduction of the balance sheet account, which is intended for the closing of accounts. This account was introduced in Germany. According to Elisabeth Sievers, this procedure should be abolished as superfluous. The accounting books should be closed by transferring balances from the old period books to the new period books without additional accounts.

About 4% of the publications were in the area of inspections and reviews. Most of these were case reports. The results of inspections by the Petrograd Food Committee and the Yaroslavl District Administration were discussed. Sievers wrote about his experience with expert work (Sievers, 1909-1910, 1914-1915). Ivanov dealt with issues of accounting expertise in court cases (Ivanov, 1911-1912).

About 2% each of the publications were devoted to taxation and the history of accounting. As for taxation, the rules for calculating capital and profit tax introduced in Russia at the end of the 19th century were discussed. The journal contained four articles on the history of accounting. Two of them were translations of Sievers' foreign publications. In 1913, he published a review of the book "History of German Accounting" by the German author Pendorf, and in 1914 he described the city archives of Ragusa. In 1915-1916 he published two articles on the history of Russian accounting. Vasilev published an article "Russian literature on state accounting in 100 years", and Gulyaev published "Chapters of Russian accounting history".

A history after history

In 1917, after the October Revolution, RASMA, like other public organizations, was closed. However, its members continued to work actively. After the closure of the Society, during the Soviet period, the main contributions to the development of accounting were made by the full members of the Society Rachmil Weitzman (1870-1936) and Blatov (1875-1942). Weitzman is a professor and author of the popular accounting textbook "Factory Accounting in Relation to the Calculation and Commercial Organization of Factories" (1912) and "Bank accounting in connection with bank organization and banking technology". His son Nathan Weitzman (1894-1981) was one of the pioneers of research in the field of economic analysis in Russia.

Nikolai Blatov was a professor, author of a textbook on accounting in commerce, a member of RASMA, and editor-in-chief of the journal "Business Education". In 1914 during the war, he began procuring food for the army as head of the finance and accounting department in the Main Department of Land Management and Agriculture (CSHA SPb, 1907: 25). He attained the rank of state councillor (equivalent to the rank of brigadier general). In the early years of Soviet power, he headed the Commission for Certification of Accountants of the Labour Bureau. At that time, the qualifications of an accountant were determined in an interview. In June 1918 Blatov was sent to Kiev by the People's Commissariat for Food as an expert for the delegation of the Russian Soviet Republic. In Kiev he worked as a lecturer at the commercial courses in the arsenal of the Kiev People's University, and in 1920 he moved to Armavir, where he worked as the head of the finance and accounting department and taught at the regional accounting courses. In 1921 Blatov returned to Petrograd and became a teacher at the Petrograd Institute of Economics, and at the end of 1922 he became a professor. In 1926 he received approval for a position as head of the Department of Industrial Accounting and Calculation at the Institute of National Economy, which was transformed into the Leningrad Institute of Technology and Economics named after Molotov¹⁷. From November 1, 1930, to January 1, 1932, Blatov was

head of the Department of Industrial Accounting and Calculation of the Institute of National Economy. The World War II hit Blatov in Leningrad. Before the blockade, only his eldest daughter could be evacuated, while Nikolai Alexandrovich himself remained in Leningrad with his youngest daughter and grandson. Blatov did not survive the blockade and died of hunger. He was buried in a common grave in the Piskarevsky Cemetery in Leningrad.

Sergei Osipov (1888-1948), a member of RASMA and Blatov's friend, left a great mark in accounting and literature. He completed a commercial education and worked as an accountant in M.M. Stasyulevich's bookstore. The outstanding literary critic, sociologist and writer Ivanov --Razumnik (1878-1946) offered Osipov in 1912 to become a head of the Sirin literary publishing house, which printed Russian poetry and fiction. After the revolution and the closure of RASMA, Osipov took a position with the People's Commissariat for Education and taught accounting courses. In August 1921, he was seconded to the Reval (Tallinn) Commercial Agency, where he worked as an accountant. Since 1923 he worked as an accountant for Soviet trading companies. Osipov's move to Tallinn enabled his friend, the outstanding Russian writer Alexei Remizov (1877-1957), known from Sirin, to emigrate (Obatnina, 1921: 218-265). The literary part of Osipov's extensive library (all books bear bookplates with his name) is in the Institute of Russian Literature of the Academy of Sciences, the works on economics and accounting - in the library of the Sokolov family.

Conclusion

The study of the founding and activity history of RASMA confirmed that, like most similar societies in Russia, it united accountants but was not a true professional society of accountants. The main reason for this was the lack of a recognised approach to professional development of the profession, described by Walker (2004) and Chandler (2017), among others, which could be unified by such societies. At that time, all accountants in Russia worked as salaried employees. They did not form a profession in the usual sense but were a group of people who joined together in an interest group or association. The main purpose of the society was to hold meetings to discuss current accounting issues. It is worth noting that members of the society sometimes decided to submit an inquiry to a regulatory body if they encountered obstacles in answering a question (according to the minutes of the 1908 meeting of the academic section). At present, many Russian experts in the field of accounting consider such an approach to be predominant. The Ministry of Finance regularly issues letters in response to requests from accountants explaining the legal provisions.

RASMA differs from other Russian societies of accountants in that it has not followed the example of other societies of accountants in Russia and has not reasonably sought to establish an institute of accountants. They achieved the main purpose of their activity by other means. The founders of RASMA decided to act differently in Russia, a country where any action of a single person or a group of persons in the form of companies and enterprises is regulated by law to this day. They founded a society of accountants that pursued similar scientific purposes as the French societies did at the turn of the 19th and 20th centuries. The main direction of this type of activity was to work on the improvement of commercial education - in the sense of the education of accountants, which was reformed during the period of RASMA's work. This reform led not only to changes in the administrative subordination of commercial educational institutions, but also to the legal recognition (in 1902) of the minimum requirements for teachers of special subjects in commercial educational institutions and to the establishment of a special examination board

at the Ministry of Finance, which was responsible for commercial educational institutions and conducted examinations of tutor candidates.

Another finding of the RASMA study is that the stated purpose of the society - mutual aid - was typical of Russia when societies were established. In the case of RASMA, the purpose was to assist its members in paying additional fees. Following the example of similar Russian societies, RASMA organised teaching classes. However, its activity was not successful, and it was closed in 1914.

RASMA was distinguished by its special attitude towards membership. This accounting society was one of the first in Russia to admit women. This may be due to the fact that the wives of the main members joined their husbands when the society was founded.

The publication of the journal "Business Education" can be considered the most important result of the Society's activities in the field of accounting development in Russia. The authors of the articles played an important role in the development of accounting research in Russia. They served as a guide to professionals throughout the country for a long period of time and are still relevant today.

All this was established thanks to the application of bibliographic and prosopographic methods through a detailed review of the biography of the key person of RASMA's activity - its founder Sievers - and its connection with the biographies of other members of the Society. This study is the result of applying the monographic method to the study of a single organisation uniting accounting professionals, thus illustrating its importance for the development of accounting in general and the identification of a unique development curve for the profession in Russia, which emerged in conditions of strict regulation of all directions of activity of private and legal entities.

Notes

¹ This was due to the fact that all professionals in the country were state employees working in state enterprises. Education in all specialties, including doctors and accountants, took place exclusively at state universities, which had control over education, which belonged to the state. This aspect of Russian education is discussed in more detail in "Competing Logics in University Education of Accountants in Post-Revolutionary Russia" (Golyagina, 2020).

² See Zuga (2010); Sokolov, Karelskaya (2014); Platonova (2017) for more information on these societies.

³ The name "Petersburg school" is used in contrast to the Moscow school. Accounting was taught differently in the two Russian capitals. In St. Petersburg one goes from the account to the balance sheet, in Moscow it is the other way around (Mattessich, 2008: 247-249).

⁴ She died of starvation during the blockade of Leningrad.

⁵ The commercial courses for women P.O. Ivashintsova are the first commercial courses for women in Russia. Their organizer in 1890 in St. Petersburg was Pelageya Ivashintsova (née Likhonina) (1852-1899) (Commercial Courses for Women..., 1895; Charter of Commercial Courses..., 1896).

⁶ The Kseninsky Institute is a women's educational institution founded in 1894, where poor girls from noble families received higher education at state expense and the knowledge necessary to run a household and find work if necessary (CSHA SPb, 1895-1918).

⁷ The honorary supervisors of the schools took on the obligation to take care of the material side of the schools and to control the educational part.

⁸ In 1897-1899, Russia carried out a monetary reform and introduced a gold standard, with the ruble tied to the volume of the country's gold reserves. The ruble was equivalent to 0.774234 g of pure gold. For comparison, the gold parity of major currencies at that time was as follows: 1 dollar - 1.50463 g of pure gold; 1 pound sterling - 7.322382 g of pure gold; 1 French franc - 0.2903 g of pure gold; 1 German mark - 0.358423 g of pure gold. Since 1897, the country introduced a free exchange of credits for gold, which ended with the outbreak of World War I in 1914.



⁹ Table 1 compiled from: Report, 1908: 3; Report, 1910: 3-4, 25-28; Report, 1911: 3-4, 23-26; Report, 1912: 3-4, 23-26; Report, 1914: 3-4, 27-30; Report, 1915: 3-4, 23-26; Report, 1916: 3-4, 16-18.

¹⁰ The Department of the Institutions of Empress Maria was created in 1828 on the basis of the Office of the late Empress Maria Feodorovna. Like the Office of the Empress, it dealt with charitable affairs: women's education, homes, and health care.

¹¹ The Library Bureau was a company founded in 1876 by Melville Dewey to supply libraries with materials and equipment. In the late 1800s and early 1900s, the Library Bureau supplied furniture, equipment, supplies, and services to many of the newly constructed Carnegie libraries. The Bureau prospered. It opened a number of large factories to supply furniture and supplies. It sold goods and services through a network of sales offices and dealers in the United States (46 in 1922), England (4), France (1), and Belgium.

¹² The St. Petersburg school hosted such prominent contemporary Russian accountants as A. Wolf (1854-1920), Lev (Leon) Gomberg (1866-1936), N. Popov (Mattessich, 2008: 247). Most of its supporters were members of the first Society for Dissemination of Commercial Knowledge (Sokolov, Karelskaya, 2014).

¹³ Alexey Darinsky (1867-1923) was a founder and head of the Higher Commercial Courses established in St. Petersburg in 1907. In 1910 they were transformed into the Institute of Higher Commercial Knowledge and in 1919, together with all higher economic educational institutions of Petrograd, they were integrated into the Institute of National Economy under the leadership of Professor Darinsky.

¹⁴ Cotrugli Benedetto (1400 - 1468) was a scholar and merchant. He is the author of one of the first known works on accounting "On Trade and the Perfect Merchant", written in Naples in 1458 and published in Venice only in 1573 (Yamey, 1994).

¹⁵ In a decree signed by Maximian I (Roman King of Germany, 1459-1519) in Innsbruck on February 13, 1498, he is appointed bookkeeper: "We order that the scribe of our chamber, a trustworthy and diligent scribe who keeps a book, shall henceforth be called bookkeeper, namely, Christoph Stecher. Given at Innsbruck, February 13, 1498." (Ivanov, 1909: 21).

¹⁶ Interestingly, our French colleagues could not find his portrait in their home country, and the authors of this article sent it to them.

¹⁷ Leningrad Institute of Technology and Economics named after Molotov received its name in 1931 and is currently part of St. Petersburg State University, established in 2012 by the merger of two higher educational institutions (St. Petersburg State Academy of Engineering and Economics). The history of this educational institution begins in 1897, when St. Petersburg entrepreneur M.V. Pobedinsky organised accounting courses, which in 1906 were transformed into M.V. Pobedinsky's Higher Commercial Courses, which became the first independent higher economic educational institution in Russia (1906) (Karelskaia, Zuga, 2014).

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