

Abstract: Accounting and the Reforms of Government in Eighteenth-Century Russia

The article explores the role of accounting in eighteenth-century Russian State administration combining historical and comparative levels of analysis. In 1718–1724 Peter the Great introduced a new system of administration with a more sophisticated form of accounting based on cameralism. The role of those who managed the monarchy's revenues and expenditures was regulated by decrees and regulations. Catherine II during her rule instituted a network of local treasuries and the Chancery of State Revenues as the central office entrusted with drawing up a state budget and checking the treasury operations. At the same time, the translation, publication and dissemination of the first commercial literature, favoured by the power, served to introduce Russian merchants to the double-entry book-keeping system. But unlike countries in western Europe, there was no attempt to adopt it for the tsarist finances. It should be emphasized, however, that the financial and accounting reforms of Peter I and Catherine II were important for modernizing the Russian state. This was the time when accounting became part of the tools and policies designed to govern the Russian Empire, its different territories, peoples, and economic and financial resources.

Keywords: Russia; Administrative Reforms; State Budget; Book-Keeping; 18th Century

The historical research into accounting has increased appreciably in the last few decades. New ways of exploring the accounting's past comes not only from the dialogue with other social sciences but also from a comparative international perspective, as pointed out by G. D. Carnegie and C. J. Napier.¹ The major challenge is thus to analyse accounting as a practice that interacts with the political and economic environments, social traditions, languages and cultures. It is of course useful to study the changes in accounting and the mechanisms by which they manifested themselves, and their impacts, both intended and unintended, within their own contexts. However, a comparative analysis helps to gain an understanding of the processes of change and to better evaluate the common and disparate practices and policies involved.

There is increasing evidence that accounting is a technical practice that serves broad social and political purposes. There has been a renewed interest in exploring the practices and the role of accounting in government and other public organizations across historical periods and localities. One of the main streams in this sense is the Foucaultian framework on governmentality which has been used to explain the Spanish case,² the Italian setting³ or the Portuguese one.⁴ In addition, a project conducted from 2006 to

* Last updated on 1 October 2016.

1 CARNEGIE/NAPIER *Critical and Interpretive Histories*; CARNEGIE/NAPIER *Exploring Comparative International Accounting History*.

2 ÁLVAREZ-DARDET/BANOS/CARROSCO *Accounting and Control*.

3 SARGIACOMO *Accounting and the "Art of Government"*.

4 GOMES/CARNEGIE/RODRIGUES *Accounting as a Technology of Government*.

2010 by an interdisciplinary research group funded by the French *Agence Nationale de la Recherche*⁵ aimed to explore the reforms of public accounting systems in Europe from the sixteenth to the mid nineteenth centuries drawing on archival sources. The project's main goal was to clarify what the stakes were, by whom and how they were implemented, and to give a more nuanced view on how accounting knowledge and techniques spread across different states. It was completed with the publication, for the first time, of the *Dictionnaire historique de la comptabilité publique: 1500–1850*.⁶

Russia is an interesting but under-researched area in light of these studies which have the potential to enrich the discussion of accounting changes and practices in different historical and geographical contexts. In focusing our research on the Russian government, we seek to bring about a better understanding of the political and financial history of Imperial Russia. In particular, interdisciplinary and comparative approaches are relevant for exploring the relationship between accounting and the state, which was deeply transformed during the period of Peter the Great's modernization. The administrative reforms and accounting practices of the Russian monarchy have been discussed in our previous works, but in this paper we hope to provide a more complete picture, covering the whole of the eighteenth century.

Russian scholars have demonstrated interest in the history of accounting, focusing primarily on the emergence of the national school of accounting, theories, and the professionalization process. It is recognized that the first Russian accounting thinkers were influenced by French, English and German accounting thought.⁷ M. Confino was one of the first to investigate accounting in the land-holding of the Russian nobility in the second half of the eighteenth century.⁸ The organization of the national economy, tax system, the structure of government revenues and expenditures, and the causal relationship between war and the crisis of state finances have already been examined in pre-revolutionary Russian literature,⁹ to which Soviet scholars, most notably S. M. Troitskii and N. I. Pavlenko,¹⁰ have contributed. In the following decades, E. V. Anisimov, S. Dixon, A. B. Kamenskii, J. LeDonne, I. de Madariaga, O. A. Omelchenko, and M. Raëff provided insights into the genesis of the state, reforms and society in eighteenth-century Russia.¹¹ The political, social and cultural history of early modern Russia was also thor-

5 This research project was entitled "The great reforms of public accounting in Europe: origins, techniques and patterns" and conducted, under the coordination of Marie-Laure Legay, by specialists in the fields of history, law, business, and public administration: Anne Dubet, Joël Felix, Jean-Claude Hocquet, Sébastien Kott, Yannick Lemarchand, Bernard Lutun and Natalia Platonova.

6 LEGAY (ed.): *Dictionnaire historique*.

7 See SHIROKII *Voprosy torgovogo ucheta*; SOKOLOV *Bukhgalterskii uchet*.

8 CONFINO *La comptabilité des domaines privés en Russie*.

9 See CHECHULIN *Ocherki po istorii russkikh finansov*; IASNOPOL'SKII *Ocherki russkogo biudzhetskogo prava*; MILUKOV *Gosudarstvennoe khoziaistvo Rossii*.

10 TROITSKII *Finansovaia politika*; TROITSKII *Istochniki dokhodov*; PAVLENKO *Istoriia metallurgii v Rossii*.

11 ANISIMOV *Podatnaia reforma*; ANSIMOV *Gosudarstvennye preobrazovaniia*; DIXON *The Modernisation of Russia*; KAMENSKII *Ot Petra I do Pavla I*; LEDONNE *Ruling Russia*; LEDONNE *Absolutism and Ruling Class*; MADARIAGA *Russia in the Age of Catherine the Great*; OMEL'CHENKO

oughly investigated in the German-language historiography. R. Wittram's work on the biography and rule of Peter I is universally acknowledged today as a classic.¹² The publications of other German historians and Slavists exploring this topic from the 1960s onward are an introduction to future research and discussions about tradition and modernization, the appropriation of the ideas of the Enlightenment and the politics of enlightened absolutism in eighteenth-century Russia and Europe.¹³ This leads in particular to revise the existing appreciation of a predominance of French influence on Russian culture in the second half of the eighteenth century. Over several years, C. Scharf has devoted his efforts to study Catherine II's relations with Germany from various perspectives, including her own ideas on Germany, the characteristics of her rule and the Russian-German scientific and cultural exchange.¹⁴ There are other studies which show that Germans living in Russia, especially in the Russian cities and in the Baltic provinces, have contributed through their various activities to the modernization and Europeanization of the country in the eighteenth and nineteenth centuries.¹⁵ K. Heller has published a comprehensive study on the monetary policy and public debt of the Russian Empire from 1768 to the early 1840s, which completed the previous literature.¹⁶ It may, in general, be noted that the Russian monarchy began later to use loans than the majority of western European states, but it quickly increased under the impetus of the Catherine II's active foreign policy. More recently, an anthology was published containing the twenty research papers presented at the workshop *The phenomenon of reforms in the West and East of Europe in the early modern times* that was organized in March 2012 at the European University in St Petersburg.¹⁷ As M. M. Krom and L. A. Pimenova, who both were initiators of the workshop, have pointed out in the foreword, this book is an attempt to contextualize the concept of reform and to discuss from a comparative perspective the patterns of various reforms and their achievements. But surprisingly the Russian eighteenth-century reforms in the field of finance have not been the topic of discussion and comparisons. We must therefore point out that, despite the existing literature, there still deserve to be explored in greater depth the attempts by the tsarist power to reform or modernize the financial administration and its management practices, including the methods of bookkeeping, budgeting, the functioning of the treasury, and the scope of control.

In this paper, we aim to put public accounting reforms and practices at the core of our research, which is based on a wide range of sources, including archival documents from the Russian State Archive of Ancient Acts in Moscow. What changes have occurred

“Zakonnaia monarkhiia”; RAEFF *The Well-Ordered Police State. Social and Institutional Change.*

12 WITTRAM *Peter I., Czar und Kaiser.*

13 DONNERT *Politische Ideologie; DONNERT Rußland im Zeitalter der Aufklärung; HOFFMANN Rußland im Zeitalter des Absolutismus; HOFFMANN Aufklärung, Absolutismus und aufgeklärter Absolutismus in Rußland; SCHRAMM Europas vorindustrielle Modernisierung.*

14 SCHARF *Katharina II., Deutschland und die Deutschen.*

15 See DÖNNINGHAUS *Die Deutschen in der Moskauer Gesellschaft; HELLER Der wirtschaftliche Beitrag der Deutschbalten; HELLER [KHELLER] Nemetskije predprinimateli; SCHARF (ed.): Katharina II., Russland und Europa.*

16 HELLER *Geld- und Kreditpolitik; HELLER Finanzpolitik und Staatsverschuldung.*

17 KROM/PIMENOVA (eds.): *Fenomen reform.*

in government accounting as a consequence of the reforms of Peter I and Catherine II? What stakes and specific needs were involved? What were the conditions and modes of collecting, counting and classifying the monarchy's revenues and expenditures? How was the imperial treasury organized in daily practice and in times of war? How and by whom were the government accounts kept and controlled? The close examination of these issues will show how accounting emerged as a specific knowledge and was integrated into the policies designed to govern the Russian Empire, its different territories, peoples, and economic and financial resources.

The eighteenth century was a crucial period in Russian accounting history. It began with the military conquests and reforms of Peter the Great, which jerked Russia into the modern times. Among other things, Peter I expanded the notion of accounting, which he recognized as an important tool of government and control. As a result, the system of government accounting of the Muscovite monarchy was replaced by a cameral accounting system on the level of the whole empire. Peter I's reforms and legislation introduced the first accounting rules and required that officials become imbued with a spirit of commitment to the service to the state, responsibility and respect for the law in a broad sense. These principles and requirements became an essential part of the Russian public accounting system and continued to lie at the foundation of the work of accountants until the end of the monarchy in 1917, and even until today.

Although most of this study is devoted to elucidating the role of accounting in the government of the Russian Empire in the eighteenth century, we also seek to examine the reforms of public accounting that were carried out in other European countries. We are interested in clarifying their similarities and differences and also in assessing the influence of the Western political and administrative culture on the reforms and practices of government in Russia. Overall, this study is intended as a contribution to the history not only of accounting but of the states as well, in order to feed into the discussions on the process of state building and what it included in Russia and western Europe, and on how the early modern state systems functioned.

We argue that the European states of the time had to choose between two main approaches for improving their financial and accounting practices. The first is related to the use of charge and discharge accounting, which was perfected by the German cameralists during the seventeenth and eighteenth centuries. The second aimed to disseminate the system of double-entry bookkeeping invented by the Italian medieval merchants. After the sixteenth century an increasing number of published treatises and textbooks written for the needs of merchants offered a common way to teach and learn how to keep accounts by double entry.¹⁸ However, although the double-entry bookkeeping was used widely in business, it did not necessarily supersede other methods of bookkeeping in government offices. We thus believe that the variations of these reforms and in particular the permeability or impermeability of accounting systems to the double-entry system were shaped by the geopolitical, economic, social and cultural realities of the European countries where they occurred.

18 See ANGIOLINI/ROCHE (eds.): *Culture et formation négociantes*; HOOCK/JEANNIN (eds.): *Ars Mercatoria*; JEANNIN *Marchands d'Europe*.

In order to fulfil the key research motivations, this paper is structured as follows. The first part of our study examines, through special subsections, the accounting changes in Russia. We will start by discussing the reforms of Peter I, which resulted in a thorough rethinking of Russia's administration and finances. Then, we will review the state and shortcomings of government accounting practice from 1725 to 1762. Subsequently, we will examine the implementation of reforms by Catherine II which aimed at strengthening the administration of finances throughout the empire. In the second part of the study, Russian accounting reforms are placed in a European perspective, which provides the means to further appreciate Russia's interaction with various European countries as well as to stress the importance and advanced nature of some of the accounting reforms.

A Succession of Accounting Reforms: Challenges and Achievements in the Russian Context

Between the fifteenth and eighteenth centuries, the process of state building occurred in Russia in parallel with its territorial expansion. Numerous government chanceries (*priказы*), as central administrations with functional or territorial jurisdiction, and the governors (*voevody*), who were invested with administrative and military authority in the territories, formed the core of the Muscovite state. According to Kotoshikhin's description of Russia in the reign of Aleksey Mikhailovich,¹⁹ the Chancery of the Great Treasury (*Priказ Bol'shoi kazny*) was responsible for collecting and managing taxes on merchants and peasants, wine houses, customs duties, bridges, and transit in Moscow and some other towns, as well as coin striking, mines, and the weapons plant of Tula. The chanceries of Vladimir, Kostroma and Galich dealt with the tax revenues from their cities. The Siberian Chancery managed the taxes paid by the native people of Siberia and by the men working in the fur trade. Thus, the absence of a central treasury was a main feature of Russian finances before Peter I. What happened in practice was that several chanceries had their autonomous budgets and accounting records. Transfers of money were organized specially when some of them had insufficient funds, while others had surpluses.

Strictly speaking, the term "budget" was not used in the Russian administrative language before the nineteenth century. However, some techniques that can be called budgetary were already in place under the first tsars of the Romanov dynasty. At the end of the year, local governors presented two kinds of statement to the chanceries on which they depended: the *smetnye spiski*, concerning actual revenues and expenses, and the *okladnye rospisi*, showing the amounts to be received and spent in their localities. On this basis, each chancery prepared a summary statement of revenues and expenditures for the next year. Attempts to establish a central institution charged with the audit of accounts only appeared in the mid seventeenth century. Indeed, during the war against Poland (1654–1667) the tsar needed to be better informed on the status of government revenues and expenditures. Therefore, the Chancery of Accounts (*Schetnyi prikaz*) was instituted in 1654 and existed until 1678. Moreover, two general estimates of revenues and expenditures for the years 1652–1653 and 1660–1665 were compiled by the Military

19 KOTOSHIKHIN O Rossii v tsarstvovanie Alekseia Mikhailovicha, chapter 7.

Chancery.²⁰ A third statement resulted from the implementation of the reform of 1679–1681, by which the land-based taxation assessment (*pososhnoe oblozhenie*) was replaced by a taxation of households (*podvornoe oblozhenie*). Hence, it was a general account of the years 1679–1680 was made together with a provision of revenues and expenditures for 1681 relating to 35 government chanceries.

This complex organization of government accounting remained intact until the beginning of the eighteenth century. Peter I was tsar of Russia from 1682 until 1725. He undertook many reforms and decided to wage war with Sweden to gain access to the Baltic Sea. The Great Northern War lasted from 1700 to 1721. There was a constant lack of revenue. Thus, Peter I used every available expedient in order to consolidate state finances. Two major stages of administrative change are discernible. At first, reforms were rapidly designed and implemented in order to make the existing tax system and administration more flexible and effective during wartime; not until the later years of Peter's reign did the reforms of state administration become more systematic and carefully planned.

The First Improvements in the Taxation, Administration and Accounting fields

First, the tsar increased the existing taxes and also introduced new ones, such as the stamped paper tax in 1699. In 1701, the Privy Chancery (*Blizhniaia kantseliaria*) was established in order to monitor the movement of public funds in the country. Nikita Zotov, the tsar's former preceptor, was designated as its director. It was also in charge of the annual checking of all government records. The rule was that the accountants came with the books of accounts and vouchers directly to Moscow where the Privy Chancery was located.²¹

The years between 1703 and 1709 were particularly difficult for Russia. Peter I needed more money for military operations. Thus, he decided to re-mint the currency. Fishing, baths, inns, mills and apiaries were taxed. The Ingrian Chancery, directed by the tsar's favourite Aleksandr Menshikov, was specifically responsible for collecting these taxes, without being required to submit its accounts to the Privy Chancery. In addition, state monopolies were introduced on the sale of salt, alcohol, tobacco, tar and rhubarb. The export of state-owned goods (potash, caviar, isinglass, furs and leather) to western Europe increased. These activities relied on the office of the commissioner Dmitri Soloviev.

In 1708, Peter I decreed the division of the Russian territory into eight large administrative regions (*guberniia*): Moscow, St Petersburg, Kiev, Smolensk, Arkhangelsk, Kazan, Azov and Siberia. Between 1713 and 1719, each government was subdivided into provinces (*provintsi*) and districts (*uezdy*). The immediate priority for the appointed governors was to ensure the supply and financing of the army. During 1709 and 1710, they organized joint meetings in order to draw up the budgets for their governments. It was agreed that the financial demands of the war had to be covered in proportion to the number of households taxable in each of them and by the revenue from indirect taxes.

20 IASNOPOL'SKII Ocherki russkogo bjudzhetnogo prava, pp. 9–10.

21 PSZ, vol. 5, no. 2995.

The estimates based on these principles were summarized as a statement of revenues and expenditures for 1711, which was applied over the next few years.

The Senate was established when Peter I undertook the Pruth campaign in 1711. It was appointed to administer the country in his absence with instructions “to collect money as much as possible, since money is the artery of war”.²² After his return, however, the tsar decided to use it as a permanent institution. As a supreme law court and coordinator of government policy, the Senate sent special commissioners to the provinces to obtain information on the management of local affairs. It often reallocated the funds initially agreed by the budget of 1711 to cover more urgent expenses. Because the audit process in the Privy Chancery was long and arduous, in 1712 the Senate prescribed new deadlines for the presentation of accounts by the government agencies and commissioned M. Badbolskii to conduct the audit of accounts in parallel with the Privy Chancery.²³ This duality in auditing lasted two years.

From 1716 the reform of direct taxation was regarded as necessary because the monarchy’s financial problems remained unresolved. The tax assessment based on the census data of 1678 became obsolete, and Peter I had ordered in 1710 a new general census of households in the hope of increasing revenues. However, its results were disappointing and revealed a significant decrease in population. This reflected the higher mortality for men in the first decade of the Russo-Swedish war. Furthermore, many of peasants and workers died during the construction of St Petersburg and of a canal system to link the Baltic, Black and Caspian seas. The decrease in the population was also caused by the tax policy, which drove peasants to flee their lands to escape burdening in the southern and south-eastern regions of Russia. In this context, proposals were made for replacing all direct taxes on households with a single tax per head. In 1714, the fiscal prosecutor Aleksey Nesterov reported fraudulent behaviour during the census operations and proposed the creation of “a more equitable tax” imposed on male and female workers. The same ideas were advanced in another project, presented in 1717, which provided information on the *capitation* established by the king of France, Louis XIV, in 1695. Peter I was concerned less with increased taxation and more with finding a permanent source of revenue to maintain the Russian army after the war. Finally, his decision to introduce a poll tax (*podushnaia podat’*) came to fruition on 26 November 1718, when his decree required a census to be carried out of all male “souls” in the country.²⁴ This led to 5.6 million people being liable to pay the poll tax. It was levied for the first time in 1724 as annual rates of 74 kopeks per serf and of 80 kopeks for townspeople. The gentry and the Orthodox Church were exempted. This reform was the culmination of Peter’s fiscal policy, with which the yield of direct taxes went up from 1.8 million rubles to 4.6 million. The total government revenue grew from 3.3 million rubles in 1710 to 8.5 million in 1724.²⁵

22 VOSKRESENSKII Zakonodatel’nye akty, p. 200.

23 PSZ, vol. 4, no. 2481.

24 PSZ, vol. 5, no. 3245.

25 See ANISIMOV Podatnaia reforma; TROITSKII Finansovaia politika, pp. 114–150.

Peter the Great's Administrative Reforms and Cameralism

In 1718, Peter embarked on a systematic step of administrative changes, replacing the old system of *prikazy* with the new so-called *kollegii*. Each college was responsible for a particular area of governance (for example, the army, foreign affairs, and finance) and worked under the authority of a board rather than a single chief. As the tsar said himself, “the chiefs of the chanceries did what they wanted”.²⁶ In contrast, the collegiate board consisted of a president, vice-president, two or three councillors, and four assessors, and decisions were reached collectively on a majority basis. Peter I believed that the principle of collegiality would prevent the excessive or unfair use of authority, corruption and abuses of power, and that the officials could monitor each other in performing their tasks. A systematic explanation of the functioning of the colleges was set out in the General Regulation of 28 February 1720; each college also had its own regulation. In order to ensure that the whole administration functioned properly, Peter I introduced, on 27 April 1722, the position of prosecutor general of the Senate, pointing out that “he shall be like our eye and attorney in the state affairs”.²⁷ In fact, in Russia the prosecutor general not only acted as a guardian of the law, but also dealt with financial and domestic policy matters. This was especially evident during the reign of Catherine II.

It should be noted that the collegial form of administration had already been used in other countries. In Spain, various councils assisted the king in the exercise of power. They were in charge of particular branches of the administration (the Council of Finances) or of territories (the Council of Castile), which had been reformed from 1703 onward, but also by the Nueva Planta decrees signed by Philip V between 1707 and 1718. In France, between 1715 and 1718, the Regency experienced the Polysynodie, in which eight councils replaced the offices of State Secretary. However, Peter I and his advisors deliberately selected Sweden, an opponent of Russia, as a pattern and followed cameralism to reform the Russian state. One of the reasons was that they knew the Swedish state system more intimately than any other, particularly through the information provided by the Swedish prisoners of war and by those who lived and served in the Swedish provinces of Estonia, Livonia and Ingria, which were occupied by Russia. When the tsar deployed his army in northern Germany between 1711 and 1713, he was able to observe the functioning of the cameralist administration. After the Great Embassy of 1697–1698, he travelled with the second diplomatic mission of 1716–1717 to Denmark, Hanover, Prussia, Holland, the Austrian Netherlands and France. This enabled him to gain a better knowledge of political and economic concepts and practices, and scientific and technical innovations in western Europe.

Although cameralism is usually considered as an early modern economic (mercantilist) doctrine, it was also a way of thinking that constantly placed emphasis on increasing the monarchical power and the efficiency of the state. It supported a political and economic reconstruction of the German states after the Thirty Years' War (1618–1648). The eighteenth century saw the diffusion of cameralistic writings and policies to northern and

26 VOSKRESENSKII Zakonodatel'nye akty, p. 378.

27 VOSKRESENSKII Zakonodatel'nye akty, pp. 308–310.

eastern Europe.²⁸ The cameralists were both thinkers and officials, who took their name from the Latin word *camera*, or in fact the “chamber”, meaning the princely treasury. They assigned to the ruler a crucial role in promoting the common good and the wealth of his country through a variety of policies. The perfection of the government was viewed as a necessary condition to achieve these purposes. To this end, they sought to promote the virtues of orderliness, administrative centralization and the improvement of the capability of civil servants through professional training and rational procedures. Moreover, great importance was attached to developing accounting knowledge and methods. The cameralists opted for a method that included uniform financial documents, single-entry bookkeeping, balanced budgets and annual reports. Their main goal was the efficient management of the prince’s affairs through careful planning and control of revenues and expenses.²⁹

The preference of Peter I for these ideas and practices was obvious. They accorded with his own plans to construct, by way of reforms, a well-ordered police state in Russia. The idea of *Polizeistaat*, borrowed from the early modern Western European states, was at the heart of his actions.³⁰ He believed that the implementation of reforms could increase the efficiency of the state and support its efforts to provide for the well-being of its subjects. But there was not simply undertaken a transplantation of Western institutions into Russian government, but rather an attempt to borrow from the West the concepts and tools that could be useful for Russia, connecting them with the Russian autocracy as a singular political regime. Hence, the Swedish and Russian colleges were similar in their internal organization and procedural rules, based on cameralism, but they differed in practice. It was not an attempt to emulate blindly.

Wishing to give a cameralist orientation to his major administrative reform, Peter I sent Heinrich Fick (1678–1750) to Stockholm to gather secretly as much information as possible about the Swedish colleges. From the beginning of the war, Fick was responsible for housing and provision of supplies for the Swedish troops commanded by Magnus Wilhelm von Nieroth in Livonia. Then he moved to Germany and acted as a commissioner of the Duke of Holstein in Eckernförde, acquiring a deep knowledge of administrative, economic and financial issues. But in 1714, when Holstein did no longer preserve its neutrality in the Russo-Swedish war and therefore was occupied by the Danish and Russian forces, Fick was stripped of his responsibilities and for a few months was unable to find sufficient income to live. These events precipitated his decision to work for the Russian government in Sweden in 1716. Despite the risks involved, he was

28 On the history of German cameralism as science and practice and its main propagators, see BRÜCHNER *Staatswissenschaften, Kameralismus und Naturrecht*; DITTRICH *Die deutschen und österreichischen Kameralisten*; LABORIER/AUDREN/NAPOLI/VOGEL (eds.): *Les sciences camérales*; NIELSEN *Die Entstehung der deutschen Kameralwissenschaft*; TRIBE *Governing Economy*; WAKEFIELD *The Disordered Police State*.

29 With regard to the application of the cameralist approach to government accounting, see also FILIOS *The Cameralistic Method of Accounting*; FORRESTER *Rational Administration*.

30 The characteristics of cameralism and its influence on Peter the Great’s government reforms are discussed by ANISIMOV “*Shvedskaia model’*”; PETERSON *Peter the Great’s Administrative and Judicial Reforms*; RAEFF *The Well-Ordered Police State. Social and institutional change*; RAEFF *The Well-Ordered Police State and the Development of Modernity*.

there for a whole year and supplied Peter I with a wide range of regulations and other documents for the administrative reform that he planned.

The Creation of the Three Colleges for the Management of State Finances

The fact that the specific functions of financial management were concentrated in three colleges was a real innovation for Russia. Thus, the College of Revenues (*Kamer-kollegiia*) dealt with the operations of tax assessment and collection; the College of Expenditures (*Shtats-kontor kollegiia*) had to ensure the commitment and execution of government expenses; and the Revision College (*Revizion-kollegiia*) annually performed the audit of state accounts.

The three colleges were invested with distinct responsibilities and were interdependent. In fact, however, they prepared a state budget in collaboration. The College of Revenues, in accordance with its regulation of 11 December 1719,³¹ had to determine the amounts of taxes to be levied and to keep an Assessment Book (*okladnaia kniga*). As set out in the regulation of 13 February 1719,³² the College of Expenditures for its part had to draw up a general estimate of the ordinary expenditures and a series of particular statements for the expenditures of different administrative units. The task of budgeting was thus to assign to each of them a source of revenue in order to finance a specific expenditure. Ultimately, the result was a more comprehensive and detailed statement of revenues and expenditures of the state that was drawn up in 1725. Government officials were required, under their oath and the legislation, not to disclose to anyone, under any pretext, the financial situation of the monarchy.³³

It should be noted, however, that the College of Revenues did not have jurisdiction over all revenues. For instance, the customs revenues from Arkhangelsk and St Petersburg were deposited in the customs chambers placed under the direction of the College of Commerce. The College of Manufactures was responsible for collecting the stamped paper tax. Part of the poll tax revenue was directly transmitted to the College of War and the Admiralty, another part was spent by the military regiments stationed in the provinces. Furthermore, the Senate continued to play an important and direct role in the planning, execution and checking of many government activities, to such a point that the Revision College was incorporated into its structure from 1722 to the end of 1726.³⁴

In December 1717, Prince Dmitri Golitsyn was appointed president of the College of Revenues; the College of Expenditures and the Revision College were placed respectively under the responsibility of Count Ivan Musin-Pushkin and Prince Iakov Dolgorukov. They were educated men from old boyar families and close associates of Peter I. The rest of the colleges comprised less illustrious board members and executive employees. Most of the foreigners who were recruited for leadership positions at the colleges were

31 PSZ, vol. 5, no. 3466.

32 PSZ, vol. 5, no. 3303.

33 The rule of secrecy remained until 1862, when Alexander II decreed the publicity of the monarchy's budget along with his other government reforms.

34 It became known as the Audit office within the Senate. Its duties were set out in the instruction of 4 December 1722 (PSZ, vol. 6, no. 4127).

German-speaking people. Others were Swedish, Danish, Swiss, English and Scottish.³⁵ Working with them, Russians were trained in the rules and methods of cameralist administration and bookkeeping.

In 1723, among the 228 employees of the College of Revenues,³⁶ Baron Nieroth was recruited as vice-president on Fick's recommendation after serving in the administration of conquered Estonia. In 1717, Fick moved with his family to Russia and was appointed collegiate councillor. The other councillors were Johann Schmitt, who was from Vyborg and had been in charge of the financial affairs and supplies for the Swedish army in Finland in 1706–1710, and Heinrich Hewer, a native of the Duchy of Holstein, who had been employed in the administration of royal revenues in Copenhagen. The college's secretary, Kohius, was born in Prussia and had worked for ten years in public finances and justice in Poland, Germany and Holland.³⁷

As noted above, Heinrich Fick contributed greatly to the implementation of the college reform. He worked on the 1720 General Regulation, which was compiled from Swedish legislation. The final text, which was obtained after rewriting 12 versions, contained 56 chapters. When, in 1726, he was promoted to vice-president of the College of Revenues, Fick wrote some proposals to contribute to the development of St Petersburg, to increase Russian trade and mining, and to promote basic education thereby also focusing on the skills training of state employees. But the career of Fick was shattered in 1731. Being in close contact with Dmitri Golitsyn who was a key figure in the political crisis of 1730, he came under investigation due to reports that he held beliefs against autocratic rule. He was arrested and exiled to Siberia until 1741.³⁸

The New Organization of Government Accounting after 1718

The main features of the new system of public accounting established by Peter I were the cameral method of bookkeeping, budgeting and a centralized administrative supervision of accounts. In contrast to the two sides of the accounts in commercial accounting (i.e. the debit and credit sides), the Russian state accounting was single-sided. It consisted of two levels: the planning of future revenues and expenditures (budgetary accounting) and the registration of received revenues and effected payments in a given year (cash or actual accounting). All the tax arrears, as well as the remaining funds after covering the expenditures, were accounted for separately. This was how the tsar attempted to obtain a more complete picture of the revenues and expenditures of the empire and to increase control over those in charge of their management.

Peter the Great's legislation defined a set of rules for rigorous management of state finances. The employees had to be honest, loyal and zealous people, who were held personally responsible and financially liable for the proper recording of operations in the ac-

35 In 1720, foreigners represented 25 % of the 208 members of the decision-making boards and only 1.5 % of the 1079 executive employees of the colleges. See PETRUKHINTSEV *Nemtsy v politicheskoi elite Rossii*.

36 ANISIMOV *Gosudarstvennye preobrazovaniia*, p. 179.

37 See POLENOV *O prisiage inozemtsev*.

38 See PETERSON *Peter the Great's Administrative and Judicial Reforms*, pp. 70–79; PROKOPENKO *Heinrich Fick*.

counts and for safeguarding of funds. The Admiralty Regulation of 5 April 1722 (Art. 31, 32, 36, 67 and annexes)³⁹ prescribed the types of account books to be used in the offices of the navy. Their application was finally expanded to the rest of the administration by the decree of 26 November 1722.⁴⁰ There were two types of books: one for the revenues and one for the expenses, which had to be filled up on numbered pages, without gaps or deletions, providing an accurate description of each transaction. The entries in money and in goods were separately disclosed in the accounts. Special books were used for recording the poll tax revenue and its arrears. They included information on the village or town, the name of the landlord, the number of souls registered in his lands, and the amount paid. The revenues from the customs duties and the sales of salt and vodka by the state were recorded either in a set of books or on separate pages of the same book. Usually, the entries of the book of expenditures showed the objects of expenditure (wages, supplies, transportation, and others), each of which included the date and the amount of payment and for what or to whom it was made.

What was special about the new order of accounting was that it focused not only on the keeping of detailed records of receipts and expenses but also on the control of money flows into the country. In order to check the government revenues and expenditures, government agencies were required to submit monthly and quarterly statements to the three financial colleges and the Senate. During the second reform of local administration in 1719, new financial officials were incorporated into the provincial apparatus: the land commissioner (*zemskii komissar*) was elected by the landlords of the districts to collect the poll tax and other taxes, except for the customs duties;⁴¹ the land treasurer (*rentmeister*), appointed by the College of Expenditures, was responsible for the safekeeping of funds and payment operations,⁴² and the land supervisor of revenues (*zemskii kamerir*) had to review regularly the accounts of the land commissioner and the land treasurer. According to a special instruction of 7 January 1719,⁴³ largely based on the Swedish regulation, the land supervisor of revenues had to inform the College of Revenues and the College of Expenditures about the progress of tax collection and the monthly expenditures incurred in his area of responsibility.

All government accounts had to be checked at the end of the year, but, importantly, the procedure of auditing was reorganized. The different units of the central and local administration were now required to check their own accounts, with the support of the books of accounts and vouchers, and to present a report, entitled *schetnaia vypiska*, to the Revision College. The local governors were required, under penalty of fines, to sign these reports after verifying that the subordinate officials had carried out the audits on all accounts. However, in practice, this was not universally respected. The audits performed by the various government agencies were not always accurate and truthful, and these re-

39 PSZ, vol. 6, no. 3937.

40 PSZ, vol. 6, no. 4125.

41 The two instructions for the land commissioners of revenues were enacted on 1 January 1719 and 26 June 1724 (PSZ, vol. 5, no. 3295 and vol. 7, no. 4536).

42 The Instruction for the land treasurers was enacted on 12 February 1719 (PSZ, vol. 5, no. 3304).

43 PSZ, vol. 5, no. 3296.

ports were submitted with a delay. The Revision College could order that the books of accounts be presented for a re-audit of suspect accounts. Thus, it took a final decision on the closure of the accounts: a quietus was granted or refused when irregularities were discovered.

Bookkeeping errors had already been distinguished both in law and in practice from the manipulation of accounts in order to conceal the improper use and misappropriation of public goods and money. In his wish to build a well-ordered state in Russia, Peter I did not tolerate any violation of the decrees, embezzlement, smuggling or bribes, which were designated as state crimes. A special decree of 25 August 1713 was dedicated to fighting theft of money and its perpetrators, who were called “traitors and enemies of the Fatherland”.⁴⁴ As detailed in another decree issued by Peter I on 5 February 1724, “motivated by greed, they gradually ruin the country, and reveal the wrath of God, thus resulting in misfortune for all the people and finally in the collapse of the state”.⁴⁵ The tsar not only strengthened the penalties against them, but also established, in 1711, a network of fiscal prosecutors (*fiskaly*) to serve as watchdogs of the financial interests of the state and to report bribery across the country. Affiliated to the prosecutor general’s office in 1722, these informants were specially protected by Peter I as they exposed the senators’ illicit activities and were thus universally despised by other civil servants.⁴⁶ Peter I was so adamant that corruption and waste be stamped out that he encouraged all Russians to act as whistle-blowers, offering as a prize any property confiscated as a result of a guilty verdict. Deeply impressed by the severity of the sentences imposed by him, Johann Gotthilf Vockerodt, a secretary of the Prussian embassy in St Petersburg from 1717 to 1733, wrote:

“Through the intrigues of his enemies, the fiscal Prosecutor General Nesterov succumbed to the temptation to accept a gift of 2000 rubles and was executed by the breaking wheel. Peter condemned Baron Shafirov to the scaffold, despite his great merits and for a very unimportant crime; and when he placed his head under the axe, he was forgiven, but the whole of his properties were confiscated and he remained in prison [...] However, the big criminals who have been repeatedly found guilty of embezzlement, like Prince Menshikov, the great Admiral Apraksin, and the people close to them, always found ways to reduce the anger of the tsar and get his grace. But, in the last years of his reign, losing all patience, Peter decided to punish everyone for the theft of public money [...] Therefore, if Peter had survived a few more months, it would not have been surprising to see many investigations and severe punishments.”⁴⁷

The Government Accounting between 1725 and 1762

The years in Russian history between the death of Peter the Great and the beginning of the reign of Catherine II are known as “the epoch of palace coups”. The decade and a half after Peter’s death is particularly critical because, on the one hand, Russia saw a seri-

44 PSZ, vol. 5, no. 2707.

45 PSZ, vol. 7, no. 4460.

46 On the activities of the fiscal prosecutors in Russia during the first third of the eighteenth century see PLATONOVA *Gosudarstvennyi kontrol’*; Serov *Sudebnaia reforma*.

47 VOCKERODT *Rossia pri Petre Velikom*, pp. 38–39.

ous dynastic crisis and conflicts within the ruling elites and, on the other hand, we note the consolidation of Peter's work and some attempts to revise it. Thus it is important to have a clear framework in mind before exploring how Peter's accomplishments in the financial area needed to be adjusted in the context of post-Petrine Russia.

Peter I died on the night of 28–29 January 1725 without nominating an heir. His second wife, Catherine I, acceded, through the support of Prince Menshikov and the Guard regiments, to the throne for two years.⁴⁸ On 8 February 1726 she created the Supreme Privy Council (*Verkhovnyi tainyi sovet*) “for both external and internal important affairs of the state”,⁴⁹ to which Menshikov, of course, was appointed. The other positions were occupied by D. M. Golytsin, F. M. Apraksin, G. I. Golovkin and three others. Recognizing that the new administrative machinery was expensive, they sought new ways to make savings. In particular in 1726 and 1727 the College of Expenditures and the College of Revenues merged, while the local financial offices were abolished.⁵⁰ In addition, wages were paid partially, or not paid at all, to low-ranking employees. These decisions impacted negatively on the management of state finances and led to an increase in the workload of the local staffs. There appeared a lack of supervisors and skilled employees and a slowness of treasury and accounting processes.

The reign of young Peter II (1727–1730) was hardly longer than Catherine I's, though he found time to temporarily move the capital back to Moscow. When he died of smallpox in 1730 he was succeeded by Anna Ioannovna, Peter the Great's niece and widow of the Duke of Courland. The Supreme Privy Council, then dominated by the Golitsyn and Dolgorukii families, designated her on 18–19 January 1730 trying to impose upon her the so-called “Conditions” which limited her power. Having the reputation of being inactive in government affairs, Anna seemed to be ideal to a small group of great nobles who were expected to retain the power in their hands. Unfortunately for the Council, the news spread among the gentry and military. They were horrified by the Conditions and finally preferred to be ruled by an autocrat rather than by a narrow oligarchy. Anna initially accepted the Conditions, but soon after her arrival in Moscow they were rescinded and the Council was dissolved.

In recent years I. V. Kuruken has brought new light to the 1730 events and to Russia during the decade of Anna's rule in general.⁵¹ N. N. Petrukhintsev has produced an even more detailed account of the main features of the domestic policy of Empress Anna and her government.⁵² As evidenced by these studies, after Anna's restoration of autocracy in February 1730 the ruling elite was less concerned with the intrigues and maneuvers at the court and more focused on setting policy and administrative practice throughout the empire. The Cabinet of ministers and the Senate were the two highest bodies that did most of the work. The Cabinet consisted only of A. Ostermann, Prince A. M. Cherkasskii, G. I. Golovkin (until 1735) and later P. I. Iaguzhinskii and A. P. Volyn-

48 See ANISIMOV *Rossiia bez Petra*.

49 PSZ, vol. 7, no. 4830.

50 PSZ, vol. 7, no. 4928, 4934 and 5017.

51 KURUKIN *Anna Ioannovna*; KURUKIN *Épokha “dvorskikh bur”*; KURUKIN/PLOTNIKOV *19 ianvaria – 25 fevralia 1730*.

52 PETRUKHINSEV *Vnutrenniaia politika*; PETRUKHINSEV *Tsarstvovanie Anny Ioannovny*.

skii. The Senate was comprised of twenty members for the most of the reign. The activities of Anna's government covered a range of topics that included the status of the gentry, military affairs, putting state finances in order, commerce, the mines and factories in the Urals that produced copper and iron, as well as the famine of 1733–1735. The second part of her reign was absorbed by the Russo-Turkish war (1735–1739) and the revolts in Bashkiria against Russian policy in 1735–1740. Indeed, emphasizing the southern Ural colonization and the construction of Orenburg in order to expand Russian trade with Central Asia led to a restriction of the autonomy of the Bashkirs who traditionally inhabited the region and were organized in clans. As a result, the government had to face a revolt that was bloodily repressed by Russian troops.

Anna and her ministers inherited the economic and financial difficulties that had begun immediately after Peter I's death. The problem was that Peter's tax reform was onerous in its effect on the population. The first Prosecutor General Count Pavel Iaguzhinskii initiated a revision of government policies through several reports presented to Catherine I in 1725. The empress agreed and ordered on 5 February 1725 to reduce the rates of poll tax at 4 kopeks. Then the Supreme Privy Council and especially Golitsyn's Commission on taxes (1727–1730)⁵³ put forward several proposals to reform the tax system and to lighten the burden. Accordingly, in January 1727 the collection of the poll tax was postponed to September. The soldiers that were stationed in the villages moved to the towns. The landlords became responsible for collecting the poll tax that their serfs had to pay. In the first years Anna's government established two terms instead of three for the payment of the poll tax. On 27 January 1735, on the occasion of the anniversary of her accession to the throne, the empress ordered "to cancel" the poll tax for the first half of the year, thus attempting to reduce the hunger of the population.⁵⁴

However, the recovery of increased tax arrears was placed in the foreground. Officers in command of units of up to ten soldiers (*ekzekutsii*) were commissioned to the villages to collect the outstanding amounts from the peasants. Because many of them committed excesses in the countryside, in 1736 the government ordered the landlords themselves to pay the arrears. According to the data compiled by the chief prosecutor A. Maslov, unpaid indirect taxes amounted to 7 980 500 rubles between 1720 and 1732,⁵⁵ i.e. 13.9 % of the total budget revenues in 1726, which was far more than the arrears of the poll tax amounting to 2.6 % in 1724–1727.⁵⁶ During the first half of the 1730s the government was active in recovering the unpaid amounts, so that, for example, many merchants were on the verge of bankruptcy as they were collectively responsible for the full collection of taxes in due time in their cities.

53 On the activity of Golitsyn's Commission on the taxes of 1727–1730, see in particular ANISIMOV Materialy komissii D. M. Golitsyna.

54 PSZ, vol. 9, no. 6681.

55 RGADA, f. 248, kn. 1083, l. 897.

56 ANISIMOV Podatnaia reforma, p. 267.

There were special agencies (the Chancery of Arrears,⁵⁷ the commissions for the arrears under the direction of the Senate⁵⁸ and the Chancery of Confiscations⁵⁹) which acted with the purpose of recovering the tax arrears as much as possible. The funds obtained from the auction of confiscated movable assets were entirely transferred to the Treasury. Even the lands of nobles could be subject to confiscation. A second phase of this policy coincided with the last years of the Russo-Turkish war, which exacerbated the financial problems of the state. In 1737–1739, at least thirty decrees were enacted. In the view of the authorities, the arrears were the result of the landlords avoiding to pay the full amounts of the poll tax and spending it for their own needs, while local officials accepted bribes from them and committed offences in the collection of taxes. At the request of the Cabinet of ministers, a statement on “noble and rich people” who did not provide the owing amounts was compiled and presented to the empress in 1738. Cabinet minister A. M. Cherkasskii was himself among the biggest defaulters and had to pay 16 029 rubles. Others were the senators (7 900 rubles), the presidents and other members of the colleges (16 207 rubles), as well as some of the senior military officers (11 188 rubles). In total, the statement made claims to 513 117 rubles.⁶⁰ The Imperial decree of 15 January 1739 ordered all landlords, under threat of severe penalties, to provide their unpaid amounts within no more than three months.⁶¹

Anna’s government adopted a hard line towards both the taxpayers and the officials, the gentry and the merchant class, but the problem of tax arrears was not effectively solved. The army and the navy exceeded the funds allocated to them, and the arrears of the poll tax created a hole in the military budget ever greater from year to year. Thus, the government turned to finance the military and other extraordinary expenses by mobilizing resources from the civilian budget as well as through the minting of copper coins and finding reserve funds in other treasuries, including the sums that were allotted to the expenditures of the Court.

It should be added that the central government’s fiscal policy directly affected the southern Russia’s provinces. In particular, the self-governing Sloboda Ukraine, ruled by a hetman, was not subject to the poll tax until 1783. But the demand for recruits and the requisition of horses and food for the military put another heavy burden on the communities of these regions. The hope therefore was to reduce the military budget by shifting expenses onto the people in the south. But the southern border regions were especially hard hit by the Russo-Turkish war, as they were a staging area for the army in the Crimean campaign of General-Field Marshall Count B. C. von Münnich.⁶²

Anna’s government continued the administrative staff reductions and aimed to remedy the shortcomings of the new institutions and their internal management. First, on 23 June 1731, a new regulation was enacted for the College of Revenues,⁶³ while the College

57 PSZ, vol. 7, no. 5017.

58 PSZ, vol. 10, no. 7676.

59 PSZ, vol. 8, no. 5414, 5652 and 5601; vol. 9, no. 6322.

60 RGADA, f. 248, kn. 1175, l. 351; *TROITSKII Finansovaia politika*, p. 138–139.

61 PSZ, vol. 10, no. 7732.

62 See *PETRUKHINTSEV Vnutrenniaia politika*, pp. 222–381 for more details.

63 PSZ, vol. 8, no. 5789.

of Expenditures regained its institutional autonomy. They were required to update the general book of taxation and to elaborate a new budget. Second, special attention was given to accounting and auditing. A decree of 8 January 1736 prescribed new models of account books for recording financial operations.⁶⁴ As stated in the preamble of this decree, the accounting rules and forms that had previously been established in the Admiralty Regulation were very complicated, and irregularities in the accounting had been detected. Thus, a number of changes were introduced by this decree in order to simplify the keeping of accounts and the presentation of statements.

Already in his report of 1725 about the country's situation Count Iaguzhinskii had criticized, among other things, the lack of rigour in the checking of accounts performed by the government offices.⁶⁵ Thus, the presidents of the colleges and governors of the provinces received a decree signed by Anna on 7 January 1733 to check the accounts for the year 1732 and to send their reports to the Revision College within a period of three months. In practice, however, as reflected in the Revision College's report to the Senate on 12 March 1734,⁶⁶ government agencies were slow in the preparation and providing of these documents in an appropriate form for a number of reasons. For example, the governor of Reval reported in June 1733 that the accounts were mainly being kept in German and translations took time. In Vyborg province, the employees did not have time to draw up the reports, as they were collecting arrears. The records of Novgorod province included 54 accounts. Unfortunately, some of officials who were in charge of them died in April and May 1733. The Directorate of Artillery and Fortification was waiting for the financial statements of its subordinates in Astrakhan and Siberia.

Given these circumstances, the College of Revenues returned to the previous practice of sending commissioners to the provinces. They were charged "to urge" local officials to prepare the three-monthly statements and to return with these documents to St Petersburg.⁶⁷ In most cases they were soldiers of the Semenovskii and Preobrazhenskii Life-Guards Regiments or members of one of the colleges. For example, F. Beklemishev, councillor of the College of Revenues, and secretary Antonov were sent to Novgorod to collect the data on the revenue from indirect taxes and on arrears as well as the expenditures incurred between 1725 and 1732.⁶⁸ Furthermore, some of the local governors and vice-governors were fined for delaying the required statements.⁶⁹ The government postponed the payment of salaries to the secretaries of the Moscow province because they did not submit the financial statements.⁷⁰ Notwithstanding the above, the colleges in charge of finances in St Petersburg did not receive from all the government agencies the

64 RGADA, f. 248, op. 15, kn. 850.

65 Zapiska P. I. Iaguzhinskogo o sostoianii Rossii, p. 272.

66 RGADA, f. 248, op. 15, kn. 839, ll. 260–262.

67 RGADA, f. 248, op. 11, kn. 608, ll. 434, 441–442; op. 15, kn. 829, d. 3, ll. 423–438 and d. 6, ll. 1667–1671.

68 RGADA, f. 248, op. 15, kn. 829, d. 4, l. 583 and d. 6, ll. 1429–1430.

69 RGADA, f. 248, op. 11, kn. 615, ll. 26–27, 301–304.

70 RGADA, f. 248, op. 121, d. 1073.

necessary data on time or they were incomplete. As a consequence the preparation of the general book of taxation dragged on and was never completed.⁷¹

At the beginning of her reign, Elizabeth Petrovna announced a reduction of the poll tax by 10 kopeks per “soul” for 1742 and 1743. She also “forgave” the tax arrears for the period from 1730 to 1741. In 1743, it was decided to conduct a new tax census. Such an idea had already been raised at the end of Anna’s rule. It became obvious that the so called revision lists of 1719 were outdated and did not reflect the changes in the population which, by this time, had increased to 18.2 million. In 1744, the second census showed 6.7 million souls, i.e. 19.8 % more than in 1719.⁷² It was a relief for the peasants insofar as they had no longer to pay a tax for fugitives and people who had died since the last census. The poll tax provided 5.2 million rubles i.e. 52,7 % of the total state revenue in 1749.⁷³

Between 1724 and 1759 all state revenues increased by 8.6 million to 24.1 million rubles.⁷⁴ However, Elizabeth’s government lacked money to address all government needs. In fact, it was not easy, on the one hand, to balance the state revenues and expenditures and, on the other hand, to do the adjustments that were needed as a matter of urgency in the financial administration because the government did not have appropriate informations about the collection of tax revenues and all its expenditures.

The College of Revenues presented, at the request of the Senate, a statement on the estimated and effectively received revenues between 1742 and 1744, summarized in two sections. A statement of ordinary and extraordinary expenditures of the same years was provided by the College of expenditures.⁷⁵ The Senate met some difficulties in analysing the incomplete data of these statements and thus, on 27 January 1747, it again requested other central and local agencies to provide statements on the collected revenues and expenditures undertaken between 1742 and 1747.⁷⁶ The local governors were ordered to further mobilize their employees until the statements would be ready. In August, the College of Revenues reported to the Senate that its secretaries and clerks “worked without rest”, and “those who were diligent and accurate in their work were chained” to prepare “this complex and laborious general statement containing several pages unlike in other colleges and chanceries”.⁷⁷ The process was complicated by the large number of data regarding the various kinds of taxes, when and where were they collected and transferred; furthermore the arrears and rests of money must be examined and synthesized. Finally, this statement was drawn up and sent to the Senate. Very soon, however, the data had to be corrected and this document was replaced by another. From 1754 onward the College of Revenues performed a review of all the sources of revenues in the empire in order to update the general book of taxation. However, this work was still incomplete at the

71 RGADA, f. 248, op. 6, kn. 337; op. 15, kn. 823, ll. 32–57, 707–709, 1130–1135 and kn. 829, d. 1, ll. 1–61.

72 ТРОИТСКИЙ Финансовая политика, table 19, p. 215.

73 ТРОИТСКИЙ Финансовая политика, table 18, p. 214.

74 ТРОИТСКИЙ Финансовая политика, table 18, p. 214.

75 RGADA, f. 19, op. 1, d. 6, ll. 38–39.

76 PSZ, vol. 12, no. 9369.

77 PSZ, vol. 12, no. 9431.

death of the empress. All of this shows that the government acted without having a clear view of the state's financial situation.

Given these challenges, Count Petr Ivanovich Shuvalov (1710–1762) thought that a solution to the financial problems should rather be sought from economic revival. He was a cousin of the Empress's favourite Ivan Ivanovich Shuvalov and the brother of Aleksandr Ivanovich Shuvalov who headed the Secret Chancery for the investigation of political crimes. These two brothers were influential figures in the government and the imperial court. The implementation of Petr Shuvalov's reform proposals attached a new dimension to Elizabeth's economic policy in the late 1740s and 1750s.

The first of these reforms was carried out in 1749 and consisted in the strengthening of indirect taxation. According to Shuvalov, indirect taxes had the advantage of being payable fully and being not so heavily felt by the people. Thus, he suggested raising the prices of salt and wines, the sale of which was a state monopoly. In doing so, the state could raise additional income, and he wished that some part of this amount would be used to reduce the poll tax and so to relieve tensions in the village. That is what was expected by reducing the soul tax by 3 kopeks per person in 1751; later, the decreases were set down to 6 kopeks in 1754, 5 kopeks in 1755 and 8 kopeks in 1757 and 1758. In addition, on the proposal of Shuvalov, Elizabeth granted, through the manifesto of December 1752, her "forgiveness" for 2.5 million rubles of poll tax arrears arisen between 1724 and 1747.⁷⁸ In another project, entitled *On the relief of the people* and presented in September 1752, Shuvalov even suggested that the salt monopoly could be the main source of revenues for the state, but this was rejected by the Senate. What can be seen in Shuvalov's proposals is an attempt to change the relationship between direct and indirect taxation in order to share the burden more evenly among the subjects, while not excluding the privileged class which was exempted from all direct taxes.

While the Spanish monarchy had removed internal barriers and customs duties already in 1717, Russia was ahead of France which went to such a reform after the Revolution of 1789. Initially, Shuvalov proposed to relieve only the trade of the peasants at the internal customs. Nevertheless, on 18 August 1753, he presented to the Senate a final version of his reform project that included abolishing all internal customs throughout the Empire. Elizabeth on 18 December 1753 signed a decree on the reform. It should have been applied from 1st April 1754, but already on 23 January 1754, both the internal customs offices and 19 kinds of duties and charges burdening domestic trade were abolished across the country. Nevertheless, in the case of Siberia, though the transport of Russian goods to Siberia was freed of customs taxes, the importing of Siberian products such as furs into Russia was still taxed at 10 % of their value.

This reform was effective in reviving trade and increasingly connecting the markets and economic actors of the empire. However, the loss of income that it caused in the budget of the state had to be offset. Thus, Shuvalov proposed to raise the customs duties on imported and exported goods. From the end of 1753, a special commission, including representatives of first-guild merchants, began to revise the Customs Tariff of 1731. This was necessary also because, since then, the prices of many goods had changed and no longer matched the customs tariffs: besides, fraud and smuggling of

78 PSZ, vol. 13, no. 10061 and no. 10231.

goods had to be fought. The revision work was completed in 1757 with the enactment of the new Customs Tariff, which was clearly protectionist, raising the tariffs on foreign manufactured goods in order to encourage the development of Russian industry and trade.⁷⁹

Another project of Shuvalov, tabled for debate in the Senate and realized in late spring 1754, aimed at creating, although in a primitive form, a banking system in Russia. Clearly, its aim was not only to improve the financial system and the circulation of money in the country, but also to support the gentry. The State Loan Bank with a capital of 750 000 rubles actually consisted of two banks that provided loans to nobles and merchants separately. The first granted loans from 500 to 10 000 rubles at a rate of 6 % per year secured by pledges of gold and silver, precious stones and populated lands owned by the nobles. The amount and conditions of loans to be granted to landlords varied. The administrative procedure did not require to calculate the arable land but the number of serfs living on it (extending a loan of 10 rubles per adult male soul). The second bank was, for the first time in the history of Russia, the bank that granted loans to merchants (first for six months, then for one year) at a rate of 6 % per year, secured by a pledge of no more than 75 % of the value of the merchant's goods for sale in St Petersburg port.

In short, it can be seen that the economic and financial reforms designed by Shuvalov were useful to Russia. These reforms anticipated some of the enlightened reforms of Catherine II, but they did not affect the serfdom and they were really oriented towards the interests and needs of the gentry. In order to stimulate economy and entrepreneurial activity, some of the state-owned factories were "privatized". In 1754, Empress Elizabeth granted the landlords an exclusive monopoly for the production of spirits.⁸⁰

In 1759 the revenues from customs and state monopolies on alcohol and salt amounted to 10 277 000 rubles, i.e. 42.7 % of the whole ordinary revenues; that is almost as much as the 10 260 000 rubles (42.5 %) provided by the poll tax.⁸¹ Elizabeth's government was able to rid Russia of a large quantity of 5 copper kopeks minted in 1723–1730 that were of poor quality or fake. In 1755–1756, according to Shuvalov's proposal, the Mint Court stroke new copper coins (3 million rubles in total) and used them to purchase from the population old coins at the price of 2 rubles per coin and then to recast them.⁸² Also, Elizabeth's decree of 1755 put into circulation two new gold coins: one of 10 rubles (*imperial*) and one of five rubles (*poluimperial* or *half-imperial*).

These reforms served to improve the Russian financial and monetary system, but not for long. Russia's entry into the Seven Years' War in 1756 caused a significant increase in spending. As more and more funds were needed, Shuvalov at the end of 1760 proposed to mint copper coins. Prosecutor General Iakov P. Shakhovskii severely criticized this project and in turn proposed to the Senate other ways to increase state revenues, including some reductions in the expenditures for administration, the sale of forests and lands owned by the state and the introduction of paper money in Russia. The latter met with

79 On the reform abolishing internal customs across Russia in 1753–1757, see in particular VOLKOV *Otmena vnutrennikh tamozhen*.

80 PSZ, vol. 14, no. 10261.

81 TROITSKII *Finansovaia politika*, table 18, p. 214.

82 For more details, see IUKHT *Russkie den'gi*, pp. 105–109.

opposition among the senators and especially Shuvalov who argued that the circulation of paper currency may seem strange to the people and would be detrimental to the economy.⁸³ The discussion on this issue continued during the last year of Elizabeth's rule.

Catherine II's Innovations in the Management of State Finances

Russia's finances were so heavily affected by the Seven Years' War that the civilian and military officials did not receive their salaries for a few months. The financial colleges accumulated a significant number of unresolved cases and accounts. Shortly after Catherine II ascended the throne in 1762, she canceled the treaty of alliance concluded by Peter III with Prussia, but Russia was no longer participating in the war. On 30 March 1764, Catherine II appointed Boris Kurakin as president of the College of Revenues with the instruction to clarify the state of government revenues and expenditures. He was working on this until his death in November of the same year. In 1765, Aleksei Mel'gunov, the first governor of New Russia (Novorossia), was called to the court and was promoted as senator and president of this college. In 1767, as one of the commissioners appointed to frame a new code of laws for the Russian Empire, he presented an interesting project aimed at reorganizing the College of Revenues.⁸⁴ But the empress did not approve it. Nevertheless, Catherine II expressed her views on the economic and financial policy in her *Nakaz*, or *Instruction*, to the Legislative Commission of 1767.

This is an important document which highlights the ideals of the Russian enlightened absolutism. We see that Catherine II was permeated with the political ideas of European Enlightenment, which she wanted to discuss and apply in practice when she considered them appropriate for the reality of Russia. Under the influence of Enlightenment thought, Catherine II stated that a strict observance of the laws by the all subjects and institutions, including the sovereign, was one of the basic conditions for the general welfare, justice, and security and to ensure domestic tranquility in the country. In its final version, the *Instruction* is composed of twenty-two chapters, 655 articles, which embrace various spheres of state and law procedure and discuss the people of Russia as a whole. More than 400 articles were copied almost verbatim from the works of Montesquieu, the French Encyclopedists, the Italian jurist and thinker Beccaria, and the German cameralists Justi and Bielfeld. The manuscript of the *Instruction* was written by the empress in French and also translated into Russian by herself. In 1767 she sent the French edition of her *Instruction* to Voltaire and the German one to Frederick II of Prussia.

The twenty-second chapter (Art. 567–655), which was added to the *Instruction* in 1768, was devoted especially to the administration of state finances. The following is an extract from this chapter which makes Catherine's views on this subject perfectly clear:

“630. As an autocratic ruler, he has the main sources of revenue from: 1) the territories under his possession in all their extent, and 2) the taxation on the people and their properties.

83 See, on this subject, IUKHT Russkie den'gi, pp. 130–140.

84 See Sbornik RIO, vol. 43, pp. 149–154; CHECHULIN Ocherki po istorii russkikh finansov, pp. 67–69.

631. In this regard, a wise monarch reluctantly increases the taxes, but he always ensures that the taxes are fairly imposed and that they do not exceed the ability of his subjects to pay.

632. Therefore, the taxes should be recovered exactly and with moderation and humanity [...]

649. The objectives of the economic administration are, in accordance with the principles of finance, to preserve the sources of revenue, making them, if possible, more abundant, and to use them without depleting them.

650. Concerning wealth and incomes, they are to maintain in good condition the lands and to try to improve them.

651. To protect the law and to ensure that no revenues are lost which must pass into the state treasury.

652. Each of the revenues must be used according to the purposes for which they have been allocated.

653. The total of expenditures, if possible, shall not exceed the total of revenues.

654. The government accounts must be kept correctly and audited.⁸⁵

Thus, the Instruction established a set of new, consistent and unified rules and requirements in order to organize Russia's financial system. Catherine II believed that their implementation would contribute to reach good order in the government of the empire.

Nonetheless, the funding of Catherine II's domestic and foreign policies required a closer checking of resources. To this end, the Prosecutor General, Prince Aleksandr Viazemskii, was ordered to inspect the state's financial affairs. At the head of the first department of the Senate since 1764, he was an intelligent, ambitious and trustworthy man, who became an excellent advisor to the empress on justice and financial matters for many years. After a while, he was able to obtain from the central and local agencies more accurate information on incomes and their use. After reviewing different categories of state revenues and expenditures, he established a general book of taxation for the empire in 1769. Three others were elaborated in 1773, 1776 and 1777.

The decree of 19 March 1773⁸⁶ established the Chancery of State Revenues (*Ékspedit-siia gosudarstvennykh dokhodoi*) in order to elaborate the empire's budget and to control the financial operations. Viazemskii was its director; Aleksei Vasiliev assisted him. Working for many years in finances, he had a friendly relationship with Viazemskii. When he succeeded his mother to the throne, Paul I appointed Vasiliev as State Treasurer in September 1796. Later, Emperor Alexander I established the ministerial system of government in 1802, and Vasiliev was designated as the first Minister of Finances until 15 August 1807.

Catherine II also reformed the territorial division and administration of the empire. The Manifesto of 7 November 1775, which accompanied the publication of her Statute of Local Administration,⁸⁷ pointed out the following drawbacks in the existing local administration: first, the twenty governments into which Russia was then divided were too vast; second, they were provided with an insufficient number of agencies and staff; third,

85 CHECHULIN (ed.): *Nakaz imperatritsy Ekateriny II*, pp. 162, 165–166.

86 PSZ, vol. 19, no. 13962.

87 PSZ, vol. 20, no. 14392.

administration, finances and the courts, both criminal and civil, were lumped together within one and the same institution. The reform was designed to eliminate these defects and lead to increased control over imperial territories. First of all, Catherine II carried out a new division of administrative territories: the whole empire was redivided into fifty governments, the boundaries of which were based not on geographical considerations but exclusively on population size. The *guberniia* was a territory of 300 000–400 000 inhabitants and subdivided into districts of 20 000–30 000 people.

More importantly, however, each government included a *guberniia* board, headed by a governor or governor-general, a treasury chamber, and the chambers of criminal and civil cases. Many concerns of economic and financial management which had been performed until then by the colleges in St Petersburg were now decentralized. Thus, a Treasury Chamber (*kazennaia palata*), under the presidency of a vice-governor, was designated as “an agency joining the functions of the College of Revenues and the Revision College” within each government.⁸⁸ Indeed, Catherine II did not conceive of a proper administration without a strict separation of administrative, financial and judicial functions.

Vasiliev elaborated a comprehensive instruction for the smooth running of the affairs in the Treasury Chambers, which was enacted on 24 March 1781.⁸⁹ It was structured into various divisions or “expeditions”. One of them managed the construction and maintenance of roads, bridges and all public buildings. The “expedition of the director of economy” dealt with government properties, including factories, forests and fisheries, and collected the revenue from them and from the taxation of state peasants. The toll houses, mines, and metallurgical plants were subordinated respectively to the second and third expeditions. The fourth and fifth managed the salt and wine state monopolies, as well as the keeping of census books and records of recruit levies. Treasurers were placed in each district to collect, transfer and safeguard state money. They worked under the supervision of the *guberniia* treasurer (*gubernskii kaznachei*) of the sixth expedition, who had to provide monthly and quarterly statements of accounts to the Chancery of State Revenues. These statements had to be produced in accordance with a uniform format provided by the decree of 31 March 1781.⁹⁰

According to Viazemskii’s proposals, approved by the empress on 24 October 1780, the Chancery of State Revenues was divided into four expeditions: revenues, expenditures, audit of accounts and recovery of tax arrears. As a result, the College of Revenues, the College of Expenditures and the Revision College were scrapped respectively in 1783, 1785 and 1788. Thus, the twofold task of budget making and control over the collection of revenues and the disbursements throughout the empire was concentrated in the hands of the prosecutor general, who became interim state treasurer.

Thanks to Viazemskii’s efforts, annual estimates of all government revenues and expenditures were established between 1781 and 1796. The Chancery of State Revenues each year determined the amounts of revenues that were retained and spent in the local government and the funds to be dispatched in the College of War, the Admiralty and the four new central treasuries instituted in 1780. Two treasuries, one located in St Peters-

88 PSZ, vol. 20, no. 14392, chapter 9.

89 PSZ, vol. 21, no. 15141.

90 PSZ, vol. 21, no. 15144.

burg and the other in Moscow, received the funds for the ordinary expenditures of the administration, except for the Cabinet of His Imperial Majesty, the Chancery of Palace Houses and the central military agencies. They had their own treasuries and presented only their annual audit reports to the Chancery of State Revenues. The treasurers at all levels were not allowed to spend more money than was allowed in the budget. Hence, two special treasuries were established in St Petersburg and Moscow to preserve the funds remaining after the payment of all expenses. These funds were employed only upon orders of the empress or special orders signed by the prosecutor general for military needs, as well as to pay additional staff salaries or pensions to retired officials and the building of palaces.

As specified in the instruction of 15 February 1781,⁹¹ the primary responsibility of the Chancery of State Revenues was to check:

- that the revenues were collected promptly and fully and actually deposited in the treasuries;
- that the funds were spent only for a variety of intended purposes;
- what unpaid taxes there were;
- where the sums remaining after the incurred expenses were preserved;
- that the accounts and reports were accurately and regularly produced in all state treasuries.

For that purpose, the employees of the Chancery of State Revenues first examined the statements and reports submitted by the central and local treasurers and compared them with the budgetary statements. The treasurers had to provide explanations each time some differences were found. Then, one book was kept for month-to-month checking of the revenues in each government. Another book with columns was intended for the projected revenues and those actually received per quarter in all governments, the transfers of funds, and the arrears in the current year and from previous years.

In order to monitor the legality of the expenditures, the Chancery of State Revenues registered in a special book all payment orders and the nature and location of the funds that served to cover every anticipated expenditure. It was important to verify that the expenditures were made accurately everywhere and how much money remained each month in the central treasuries. Overspending, unnecessary expenditures – such as, for example, salaries paid to deceased employees – and new spending could be identified.

At the end of each year, Viazemskii presented to the empress several general accounts and his comments on how the budget had been implemented. From 1789, poor health kept Viazemskii away; this task was assigned to Vasiliev and, in 1791–1792, to Catherine II's personal secretary and poet Gavriila Derzhavin. He had previously served in the Chancery of State Revenues and had a close relationship with Viazemskii and Vasiliev. But in 1784, Derzhavin was in conflict with the prosecutor general and decided to withdraw himself from his position. Catherine II designated Derzhavin to be governor of Olonets and then of Tambov in 1785.

A number of general estimates of state revenues and expenditures were published by A. N. Kulomzin in the Collections of the Imperial Russian Historical Society in the 1870–1880s. We stress that the current distinction between direct and indirect taxes

91 PSZ, vol. 21, no. 15120.

should be used with caution to understand the eighteenth-century Russian context. In these documents, the sources of revenue were classified into the categories *okladnye* and *neokladnye*. The first related to revenues from taxes with an assessment base, such as poll tax. The second category included various taxes, the revenue from which was variable. According to these estimates, the income of the Russian state increased from 28.7 to 68.5 million between 1781 and 1796.⁹² This was due in particular to the increase in the number of taxpayers between the third (1762–1763) and fifth (1794–1796) censuses, which were also conducted in the governments of Riga, Revel, Vyborg, Ukraine and Belarus. However, the Charter to the Towns of 1785 exempted the merchants from the poll tax. It was replaced by a tax of one per cent on their declared amounts of capital.

The largest items of the monarchy's expenditures were the military, the administrative apparatus, foreign affairs, the imperial court, building, the Post, education (the Imperial Academy of Sciences, Moscow University, and schools) and hospitals. But the share of the expenditures for the army and the navy in the ordinary budget declined, dropping from 64.5 % (6.5 million rubles) in 1725 and 53 % (9.1 million) in 1763 to 28.6 % (19.6 million) in 1796. In parallel, the expenditures on the civil administration increased: 2.1 million (21.2 %) in 1725, 4 million (23.3 %) in 1763, and 38.5 million (56.2 %) in 1796. The expenditures for the imperial court amounted to 450 000 rubles (4.6 %) in 1725, 1.6 million (9.5 %) in 1763, and between 4 and 9 million (11 %) in 1781–1796.⁹³ In December 1763, Catherine II ordered the elaboration of new lists of administrative staff, which included 16,504 officials, with an increase in their wages. In accordance with the Table of Ranks, introduced by Peter I in 1722, they were classified into a hierarchy of 14 categories of ranks or positions for three types of government service: military, civil and court.

However, the two Russo-Ottoman wars of 1768–1774 and 1787–1791, the colonization of newly acquired territories, the administrative reforms and the measures to develop the national industry and trade led to a growing gap between expenses and revenues. As noted above, an important novelty in the reign of Catherine II was the use of paper money (*assignaty*) and foreign loans to cover the deficit. Indeed, the political and military emergence of Russia enabled it to earn the confidence of foreign bankers. In 1769, the Russian government obtained, with Ivan Fredericks being the middleman, its first major loan with the Amsterdam banking house Raymond and Theodore De Smeth. It was used to cover military expenditures, specifically the upkeep of the Russian ships in the Mediterranean. From 1788, Russia took out a series of loans from the Dutch banking house of Hope and Company. Richard Sutherland, a court banker of English origin, acted as an intermediary until his death in 1791. In addition, three loans were taken in Genoa from the banking house of Renny in the period 1791–1793.⁹⁴

To conclude this part of our study, it should be stressed that a succession of financial and accounting reforms from the rule of Peter I to that of Catherine II was important

92 Sbornik RIO, vol. 28, pp. 57–73, vol. 5, pp. 234–241 and vol. 6, pp. 294–304.

93 Sbornik RIO, vol. 28, pp. 57–73 and vol. 6, pp. 294–304; CHECHULIN Ocherki po istorii russkikh finansov, pp. 283, 313; TROIISKII Finansovaiia politika, p. 243.

94 For more detail, see BRZHESKII Gosudarstvennye dolgi Rossii; HELLER Geld- und Kreditpolitik; MIGULIN Russkii gosudarstvennyi kredit.

for modernizing the Russian state. Therefore, accounting was seen as a process by which information about tax collection and spending was recorded, classified, summarized and communicated. Consequently, many financial documents were produced and exchanged between the central and local government agencies. However, the rules and requirements were not always respected, and accounting errors, confusions and various misappropriations of public funds continued to occur. This was also because the financial management of the subordinates was insufficiently supervised by their superiors. As Catherine II began to borrow amounts of money to pay the increases in expenses, two kinds of accounts were needed for the ordinary revenues and expenditures of the state and the contracts and payments of government debt. Planning and monitoring of government revenues and expenditures through monthly and annual statements required a lot of work. Because of this, it was very complicated to keep an overview of the finances of the monarchy. Similar problems were occurring in other European states, but they demonstrated that there were different ways to reform the financial management. Some countries such as Spain, France and Portugal attempted to introduce a double-entry system in order to accurately record and manage the government funds and debts. Austria under the reign of Maria Theresa is an interesting case because it opted for an interaction between cameral and commercial systems of accounting. In Russia, neither Peter I nor Catherine II included the double-entry bookkeeping in their projects to reform and improve the management of state finances. We will explain why hereinafter.

The Russian Accounting Reforms from a European Perspective

In the eighteenth century, Russia became one of the European powers, which differed in their degree of sovereignty, spatial markings of domination, administrative structures and policies, and social, religious and cultural backgrounds. Despite these differences, the main challenge for them was to face a growing need for resources under an overall constraint for state development, economic growth, and wars. Therefore, besides unprecedented levels of taxation and borrowing, the European governments turned to undertaking reforms in order to enhance the financial performance of the state.⁹⁵ Accounting was the primary focus. In Russia, as stated earlier, state administration and accounting were reformed on the basis of cameralism. But in Western countries the changes in accounting were a less straightforward process.

95 Some historical studies use the concept of the fiscal state, initially formulated by Joseph Schumpeter in 1918, in order to explain in a global, comparative and transnational perspective the wars and the development of states and societies in Eurasia between 1500 and 1914. See: BONNEY (ed.): *The Rise of the Fiscal State*; STORRS (ed.): *The Fiscal-Military State*; TORRES SÁNCHEZ (ed.): *War, State, and Development*; YUN-CASALILLA/O'BRIEN/COMÍN COMÍN (eds.): *The Rise of Fiscal States*. – For the tax system, financial policy and administration in France during the Ancient Regime see, for instance: BOSHER *French Finances*; DESSERT *Argent, pouvoir et société*; LEGAY *La banqueroute de l'État royal*. For these developments in England see DICKSON *The Financial Revolution*, and ROSEVEARE *The Treasury 1660–1870*; for the Austrian-Hungarian Empire see DICKSON *Finance and Government*, and for Spain see DUBET *Les finances royales*.

The early adoption of double-entry bookkeeping for public administration goes back to the medieval and Renaissance Italian city-states of Genoa, Milan and Venice. In Spain, the method began to be used as a part of government records in the sixteenth century. According to R. Donoso Anes and E. Hernández Esteve, it was introduced in the Spanish-controlled city of Naples in 1554 and from 1565 onward in the treasury of the House of Trade of the Indies (*Casa de la Contratación de las Indias*) situated in Seville.⁹⁶ In 1592, Pedro Luis de Torregrosa proposed to Philip II to establish a system of double-entry accounting in the Royal Treasury (*Real Hacienda*) to better control the financial officials of the empire. But the reform was delayed until 1621.⁹⁷

After the murder of Prince William of Orange in 1584, his son, Maurice of Nassau, overtook government responsibility and continued the war efforts against the Spanish rule in the southern provinces of the Netherlands. A mathematician and engineer from Bruges, Simon Stevin, became his tutor, providing him with advice on many occasions and becoming a public officer. He was one of the first to advocate the use of double-entry bookkeeping in public finances with his book entitled *Livre de compte de Prince à la manière d'Italie, en domaine et finance extraordinaire* (1608), Stevin not only brought double-entry bookkeeping into practice for the administration of the Prince of Orange's domains but also recommended it to the French statesman Sully.⁹⁸

In France, it was a general rule that tax-collecting functions were let on lease to private individuals, i.e. the receivers and farmers, grouped under the generic name of "financiers". They were not only tax collectors, but also acted as short-term lenders to the king. These arrangements turned out to be a mixing of royal and private funds, at considerable financial cost to the state. The king became increasingly dependent on the *financiers*, over whom he should have needed to exert careful control. In 1715, after the death of Louis XIV, the French monarchy was almost at the point of bankruptcy. Philippe II, Duke of Orléans, Regent of France until 1723, sought to remedy the financial crisis. With the support of the Duke of Noailles, a chief of the Council of Finances, the Paris brothers were commissioned to reorganize the administration of finances. Based on observations of its effective use in their own business, they introduced a double-entry bookkeeping system into the royal finances. While it helped to check money flows regularly and systematically, instead of the judicial procedure of audit performed by the thirteen Chambers of Accounts (*Chambres des comptes*), and to decrease interest costs paid by the royal treasury, this reform was short-lived and was abandoned in 1726, due to the resistance of the *financiers* and their supporters. The reintroduction of a double-entry system was attempted during Necker's reforms of the 1780s, but without more success.⁹⁹

Marquis of Pombal, Chief Minister from 1756, governed Portugal as a powerful and enlightened statesman over the following 21 years. What is pertinent here is that he was able to collect and use a range of information and knowledge about the economy, fin-

96 DONOSO Una contribución a la historia de la contabilidad; HERNÁNDEZ ESTEVE Establecimiento de la partida doble.

97 See HERNÁNDEZ ESTEVE Pedro Luis de Torregrosa.

98 See LEGAY (ed.): Dictionnaire historique, pp. 388–390.

99 This issue is discussed in further detail in LEMARCHAND Introducing Double-Entry Bookkeeping.

ances and administration of the leading European powers in order to develop Portugal. The establishment of the Royal Treasury, in 1761, with new accounting rules was one of Pombal's main reforms. By a special order, the treasurers of the Portuguese colonies, including Brazil, were required to register the received money and payments in a book with debit and credit entries.¹⁰⁰

The cameralists dominated the field of administration in the German territories during the seventeenth and eighteenth centuries. Among them, the most prominent were Hans Conring (1605–1681), Veit Ludwig von Seckendorff (1626–1692), who served as councillor to Duke Ernest the Pious of Saxe-Gotha, Jakob Friedrich von Bielfeld (1717–1770), Johann Heinrich Gottlieb von Justi (1717–1771), and Joseph von Sonnenfels (1732–1817), who developed a range of new ideas about the economy, taxes, domain lands, and the art of government.¹⁰¹ In particular, King Frederick William I (1713–1740), from the house of Hohenzollern, strengthened the army and followed the recommendations of the cameralist theorists to improve Prussia's finances and the running of his administration. In 1727 he decreed the establishment of the first chair for *Oeconomie, Policy und Kammer-Sachen* at the University of Halle. Shortly thereafter another chair was founded at the university of Frankfurt on the Oder. His son Frederick II, known as Frederick the Great, ruled from 1740 to 1786. He applied the science of state policy, *Polizyewissenschaft*, and Enlightenment ideas in the formulation of his policies.¹⁰²

In the Austrian territories, Gundaker Thomas von Starhemberg (1668–1745) had been inspired by the double-entry accounting and, in 1703, he established the use of a general book of protocols (*Hauptprotokoll*), a journal (*Diarium*) and a general book of accounts (*Hauptbuch*) in the Court Treasury (*Hofkammer*), the president of which he was. But the experiment failed after 15 years.¹⁰³ It was renewed in the 1770s. Under the guidance of Ludwig von Zinzendorf, president of the Court Audit Chamber (*Hofrechnkammer*), and thanks to the efforts of Johann Matthias Puechberg, a new state accounting system, *Staatsbuchführung*, was founded. It was, in its theoretical foundations, an adaptation of the spirit of double-entry bookkeeping to cameral accounting, whose most important goal was to give the authorities a clear view of their finances, as Puechberg suggested.¹⁰⁴

This overview shows that an important trend in this time, characteristic of many European states, from Portugal to Russia, was to find ways to reinforce the role of the central treasury, aiming at knowing, at any time, the state of the government revenues

100 See GOMES/CARNEGIE/RODRIGUES Accounting Change in Central Government; GOMES/CARNEGIE/RODRIGUES Accounting as a Technology of Government; RODRIGUES/SANGSTER The Role of the State in the Development of Accounting.

101 For a survey of the bibliography of cameralistic literature, refer to DITTRICH Die deutschen und österreichischen Kameralisten, p. 125–145; HUMBERT Bibliographie der Kameralwissenschaften.

102 On the rise of Prussia, finance and government reforms of the Hohenzollern rulers during the eighteenth century, see DORWART The Administrative Reforms; KLEIN Geschichte der öffentlichen Finanzen; HUBATSCH Friedrich der Große.

103 For more details, see FORRESTER Rational Administration, p. 307; HOLL Hofkammerpräsident Gundaker Thomas Graf Starhemberg; LEGAY (ed.): Dictionnaire historique, pp. 35–40.

104 See, on this subject, MIKOLETZKY Johann Matthias Puechberg; LEGAY The Beginnings of Public Management.

and expenditures and servicing the debt. The reforms relied on different types of approaches to change government accounting, which in turn reflected the characteristics of the political, financial, economic and social development of these countries. Nonetheless, the attempts to adopt principles developed in private business practice for royal finances could have serious implications. Clearly, they tended to threaten the traditional modes of public management and the privileged position and interests of financial intermediaries, understanding the need to establish a centralized treasury, to closely control the use of public funds and to limit the recourse to private intermediaries to cover the current needs of the state. We now understand why in France and Spain in the seventeenth and eighteenth centuries the use of a double-entry system was not sustained in royal finances. However, in Austria, Puechberg's improvements were approved, though not without some reluctance at first, and led to a more efficient checking of the inflows and outflows of money by the central authority in all treasuries of the empire. The reforms, which were successfully introduced by Pombal in the Portuguese-Brazilian Empire, further strengthened the links between the central power and the colonies.

In Russia, the reforms of Peter I were not simply a matter of restructuring the administrative apparatus, but also led, first, to redefining the idea of the state and the duties of a monarch as working for the common good and the wealth of the country, and secondly, to extending the practice and policies of the state. As an integral part of the administrative practice, accounting was affected by these changes. As this research shows, the Russian rulers were not affected by the European debates and attempts at introducing double-entry bookkeeping in public finances. However, Peter I drastically reformed and expanded the financial and administrative system following the Swedish model of cameralist administration and his own understanding of the specific problems that had occurred in the Russian government. While the costs of the war against Sweden and the fulfilment of his reforms were large, the tsar did not have the possibility of using loans from foreign countries and private intermediaries. Towards the end of his reign, he balanced the budget and raised all funds from domestic sources, but the tax load of the population was overstretched.

Catherine II considered herself the real successor to Peter the Great and his work of transforming and Europeanizing Russia. Motivated by the ideas of the Enlightenment, she wanted to rule Russia as an enlightened monarch but with a personal and unlimited power over the population and the resources of the country. In 1767 Catherine II wrote a letter of thank to Baron Bielfeld for his sending her his famous work *Institutions Politiques* (1760), which was translated into Russian by Prince Fedor Shakhovskoi and Andrei Barsov and published in Moscow in 1768–1775.¹⁰⁵ Bielfeld's work was one of the main sources for Catherine II's *Instruction* regarding financial and economic policies. The empress understood that Bielfeld did not see any utility of adopting double-entry bookkeeping for the public finances. In his book he clearly argued that, first and foremost, by their very nature, the finances of a kingdom must not be administered like those of a private business. A second idea put forward by him was that the use of this method would increase the work of those who kept the accounts of the state. He expressed con-

105 BIELFELD [BILFELD] *Nastavleniia politicheskie*.

cern that many of them had inadequate training in this and may make mistakes when recording the financial data.

In any event, the technique of double-entry bookkeeping was little known to the Russian practitioners of trade before the eighteenth century. Most merchants mainly worked in domestic trade, and their contacts with their foreign counterparts, as powerful agents of the transfer of accounting knowledge, were often limited to the trade in ports. They had rudimentary skills in writing, arithmetic and bookkeeping. Then Peter I, motivated by the purpose of developing industry and trade, attempted to organize commercial training abroad. In the 1720s, some young merchants were sent to study in Amsterdam, Cadix and Milan. Others were appointed to foreign merchant houses in the ports of Revel and Riga.¹⁰⁶ Furthermore, the Military Rules, with a brief comment on the judicial procedure of 1715 (Part 2, Chapter 4, Art. 5 and 6), inserted in the Military Code of 1716, required merchants to keep orderly records of their business operations and confirmed the probative value of the books of accounts in court proceedings.

Promoting the economic growth of the country and raising the educational and cultural level of the merchants became one of the main concerns of Catherine II. In 1772, she approved the project of Ivan Betskoi, president of the Imperial Academy of Arts and her advisor on educational issues, aimed at establishing a school of commerce at the Moscow Orphanage. At the same time, the dissemination of Western culture and scientific and economic, including accounting, knowledge in the country was encouraged.¹⁰⁷ Many publications were translated or compiled from foreign-language books. For example, a Russian language version of Jean-Pierre Ricard's *Le négoce d'Amsterdam* (Rouen, 1723) was published in 1762.¹⁰⁸ The empress financed the publishing of this book, 2000 copies of which were distributed for free to merchants. Fedor Sapozhnikov, the Russian consul in Leipzig in the early 1780s and then court councillor, translated into Russian the well-known book by Carl Günther Ludovici *Grundriss eines vollständigen Kaufmanns-Systems* (1756), which deals with the history of world trade and the theoretical and practical foundations of commerce.¹⁰⁹ A writer and journalist who took over the Moscow University Press in 1778, Nikolai Novikov, was the editor in 1789. The first Russian accounting textbook was published in 500 copies by the Artillery and Engineering Cadet Corps Press in St Petersburg in 1783.¹¹⁰ In fact, as evidenced by Y. V. Sokolov and S. M. Bychkova, this is a translation of *Clavis commercii; or, The Key of commerce* published by the English accounting thinker John Hawkins in 1704.¹¹¹ The Moscow publisher and bookseller M. P. Ponomarev published another textbook entitled *The Perfect Merchant or Bookkeeping*, written by an anonymous author in three volumes in 1790.¹¹² The two works were entirely dedicated to the teaching of double-entry bookkeeping, extolling its merits for en-

106 See KOZLOVA Organizatsiia kommercheskogo obrazovaniia.

107 For more details, see KOZLOVA Organizatsiia kommercheskogo obrazovaniia; PLATONOVA Accounting, Merchants and the Commercial Literature.

108 RICARD Torg Amsterdamskii.

109 LUDOVICI Nachertanie polnoi kupecheskoi sistemy.

110 Kliuch kommertsii ili torgovli.

111 See SOKOLOV/BYCHKOVA "Kliuch kommertsii".

112 Pochtennyi kupets.

abling the efficient management of business. Explanations of the basic rule of debit and credit, the classification of accounts, how to record transactions in a journal and ledger and how to prepare a trial balance of accounts at a given time were illustrated by many practical examples.

Overall, it should be noted that the publication and dissemination of such literature not only served to introduce Russian merchants to modern business practices, but also to underline the political dimension of commerce. These books paint a portrait of the perfect merchant, with the understanding that he acted not only for his personal enrichment but also for the wealth of the state.

It was through such literature that the Italian method of double-entry bookkeeping was transferred to Russia. It is important to note that Russians were introduced to it not by the translation of the works of precursors, such as Luca Pacioli's treatise *Summa de Arithmetica, Geometria, Proportioni et Proportionalità* published in Venice in 1494, but by the variety of writings of the seventeenth and eighteenth centuries that contributed to the development of accounting thought in Europe. However, the method did not immediately spread throughout Russia. This was notably because the life and working practices of the Russian merchants contrasted greatly with the teaching provided by these sophisticated books. With regard to their social and professional position, the wholesale merchants were better placed to acquire through their new accounting knowledge. A minority group of merchants, who belonged to the first guild, monopolized the foreign trade. They were also involved in metalworking and textile manufacturing and were employed in the state administration. These merchant families stayed away from the rest of their community and wished to set a cultural level comparable to the nobility in order to continue their upward social mobility. But the reality was quite different with regard to most Russian merchants, the small shopkeepers of the second and third guilds. They were often reluctant to send their children to school and preferred the usual way of conducting trade.

From this time period, Russians have used two terms to designate and differentiate between the system of accounting developed in the country ("*schetovodstvo*") and the system of double-entry bookkeeping ("*bukhgalteriia*") that came from western Europe. As the prevailing view was that double-entry bookkeeping was a technique for merchants to conduct their commercial activities, Russian rulers did not attempt to use it in order to enhance the government accounting. However, it should be emphasized that the reforms instituted by Peter I and Catherine II were largely structural in nature. They affected both the state administration as a whole and the tax system in order to improve and correlate them with the new conditions and requirements of the development of Russia as an imperial state of modern times.

Conclusion

It was in the eighteenth century that accounting began to be seen as a matter of importance within the government of the Russian Empire, which expanded its borders from the shore of the Baltic Sea to the Far Eastern plains. It can be stated that this was in large part a result of the actions that Peter the Great took to modernize Russia. In 1717–

1724, he abolished the Muscovite system of government, which had proved unable to adapt to the changing conditions, and instituted the system of Swedish-inspired colleges, thereby taking the first step towards the establishment of a centralized administration of finances. This led to the institutional and technical development of public accounting, which acquired an imperial dimension. It was not enough that the government revenues and expenditures were recorded in account books in a systematic and orderly manner, it was also necessary for the central authority to control the money flows throughout the empire.

We found out, however, that in the following period of 1725–1762, Russia was governed without much clarity about the state's accounts. This was because of different institutional reorganizations and the collection of a great variety of kinds of taxes, but also because of the vast geographical distances of Russia. The interaction of the three financial colleges should have been better, and the checking of the accounts was a very complex process. There was both a lack of connection between central and local levels of government and a shortage of qualified staff. Despite all its efforts, Anna's government failed to revise the general book of taxation during the 1730s.

At the beginning of her rule, Catherine II realized that there was a strong need to improve the Russian government. Therefore, she instituted a network of local treasuries in 1775 and the Chancery of State Revenues as a single central office instructed to count, estimate and supervise the revenues and expenditures throughout the empire. Government accounting thus became more consistent, uniform and systematic, which was used by the tsarist power to fulfil the financial policy goals and for other purposes as well. Accounting books, statements, tables and reports, representing a significant portion of the administrative correspondence, conveyed a lot of information about the empire, its economy and people, and about how the monarch's orders were executed in the everyday realities of different provinces.

This research on accounting provided the opportunity to highlight the peculiarities of Russia's government systems and the chief problems of the tsarist finances at that time. The transformation of Russia through wars and reforms by Peter I and Catherine II generated high financial costs. Despite constant efforts to increase tax revenues, the Russian monarchy faced a continuing lack of resources. As we can see, budgetary documents were episodically established already in the seventeenth century. Thereafter, Peter I founded a coherent budgetary planning and auditing. But we can speak of a regular (annual) Russian budget only from 1781. At the same time, we note a growing control over tax collectors and treasury officials, while the high-ranking officials were not strongly controlled. They were accountable only to the monarch, who decided on their fate. Despite the establishment of new accounting and checking rules for the state administration, as well as the harshness of criminal procedure and sentences, the waste of public money was a recurring problem. The audit of accounts, which was performed by the same officials who managed government revenues and expenditures, was clearly insufficient. The thefts of money and other frauds typically involved bypassing the rule that required that the superiors and their subordinates, especially in local government, checked each other in an administrative process. Personal links, relationships of patronage and the complicity of officials traditionally characterized the tsar's administration. While Peter I sought

to combat financial malpractices, his contemporaries did not seem to get rapidly imbued with the ideas of the common good and the primacy of the interests of the state over private interests, which his decrees and regulations endeavoured to inculcate.

In her work T. Kondratieva underlines that the Russian state was for a long time perceived through its nourishing function.¹¹³ Indeed, the *kormlenie* system was widely used from the fifteenth century onward. The tsar dispatched his officials to various cities and districts, and local people were obligated to support (feed) them during their stay. Under the reform of 1555–1556, this system was abolished, but the belief that the officials were able to obtain advantages and favours and to feed off the tsar's service persisted during the following centuries. Therefore, we believe that our understanding of Russia's system of government in the eighteenth century cannot be complete without also considering the social representations and perceptions of power and the behaviour of the ruling class, which seem to change less quickly than the institutions and procedures. It should not be overlooked that the reforms of the state treasury and accounting occurred within, and were affected by, a complex framework of relationships that linked the tsar and his subjects, whose choices, wants, values and lifestyles were different from our own.

This paper has adopted a twofold approach with regard to the discussion of changes in accounting within the Russian Empire and their connections with other locales. We gave some details about the origins of the cameralist approach, which relied on the writings and policies of the cameralists in the early modern German states. Cameral accounting was like single-entry bookkeeping in nature. Despite some drawbacks that were well known, it was practised by the public administration in many countries of western and central Europe during the seventeenth and eighteenth centuries. In Russia, the cameral accounting system was adopted under the Petrine rule. It was maintained and improved by Catherine II through her reforms. At the same time, however, Puechberg undertook a reform to reinforce the cameral accounting system of the Austro-Hungarian monarchy by using double-entry accounts.

It was no coincidence that Peter I based his reforms of the Russian government on cameralism. This was a comprehensive doctrine that focused on the strengthening of the state and also provided officials with a range of knowledge and techniques to manage public money in an orderly way. Thus, cameralism responded precisely to his expectations and therefore assisted the efforts at modernization and Europeanization of the Russian state and society. Finally, the reforms of Peter I further legitimized and consolidated the Russian autocracy, while significantly affecting the relationship between state and people. This offers particular perspectives to reflect on the nature of the Russian early modern state as well as on the meaning of the concepts of good government and governmentality in general, which are introduced in this paper and deserve further examination.

The use of double-entry bookkeeping was also a major focus of our study. It is clear that, historically, this method did not immediately and equally spread throughout Europe and concerned primarily the field of business. Italy is usually identified as the country of birth of the double-entry accounting system, and there is evidence that local merchants were familiar with it in the fourteenth century. In the following centuries, economic de-

113 KONDRATIEVA Gouverner et nourrir.

velopment of western European countries provided a favourable context for further dissemination of accounting knowledge. There were countries – such as Spain and France – where merchants, bankers and entrepreneurs used the double-entry system more and more for managing their affairs, while at the same time the experiments aimed at introducing this method in public finances failed. In this paper we provide possible explanations for this. The double-entry system appeared in Russia only in the eighteenth century. But at no time did the Russian monarchy have plans to reform the management of state finances on this basis. However, by actively using the ideas of cameralism and the expertise of foreigners, Peter I designed a new, more sophisticated organization of government accounting. In the second half of the eighteenth century, Catherine II generally subscribed to the Enlightenment but was above all a pragmatic enlightened autocrat. She focused on the strengthening of law and institutions and the rationalizing of administrative and accounting practices. Education and culture, including commercial training and dissemination of the first published books on accounting, were promoted in the Russian society.

By investigating the reforms of the public accounting systems of the early modern period, we highlight different factors and considerations of supporters and opponents that influenced the fate of these projects in different European countries. There were also some similarities between them, as well as connections and mutual influences. Indeed, most of the accounting reforms were part of policies aimed at redressing the financial difficulties created by the administrative and economic development of the states and their military conflicts. Everywhere they were directed by the logic of control and showed the limits and contradictions of the existing administrative and financial order. This paper shows that although the financial organization of the Russian autocracy had distinctive features, Russian accounting reforms were part of a general trend. However, an important feature of Russia was that these reforms were articulated in the general process of modernization of the country, which continued, though with different intensity, during the whole period covered by this study.

Abbreviations

PSZ	Polnoe sobranie zakonov Rossiiskoi imperii.
RGADA	Rossiiskii gosudarstvennyi arkhiv drevnikh aktov (Russian State Archive of Ancient Acts), Moscow.
Sbornik RIO	Sbornik Imperatorskogo russkogo istoricheskogo obshchestva.

Bibliography

- ÁLVAREZ-DARDET, C. / BANOS, J. / CARROSCO, F. Accounting and Control in the Founding of the New Settlements of Sierra Morena and Andalucía, 1767–1772, in: *The European Accounting Review* 11 (2002), 2, pp. 419–439.

- ANGIOLINI, F. / ROCHE, D. (eds.): *Culture et formation négociantes dans l'Europe moderne*. Paris 1995.
- ANISIMOV, E. V. *Gosudarstvennye preobrazovaniia i samoderzhavie Petra Velikogo v pervoi chetverti XVIII veka*. Sankt-Peterburg 1997.
- ANISIMOV, E. V. *Materialy komissii D. M. Golitsyna o podati (1727–1730)*, in: *Istoricheskie zapiski* 91 (1973), pp. 338–352.
- ANISIMOV, E. V. *Podatnaia reforma Petra I. Vvedenie podushnoi podati v Rossii 1719–1728 gg*. Leningrad 1982.
- ANISIMOV, E. V. *Rossiiia bez Petra 1725–1740*. Sankt-Peterburg 1994.
- ANISIMOV, E. V. "Shvedskaia model'" s russkoi "osobennost'iu". *Reforma vlasti i upravleniia pri Petre Velikom*, in: *Zvezda* (1995), 1, pp. 133–150.
- BILFELD, JA. F. *FON Nastavleniia politicheskie Barona Bilfelda*. T. 1–2. Moskva 1768–1775.
- BONNEY, R. (ed.): *The Rise of the Fiscal State in Europe, 1200–1815*. Oxford 1999.
- BOSHER, J. F. *French Finances, 1770–1795. From business to bureaucracy*. Cambridge 1970.
- BRÜCHNER, J. *Staatswissenschaften, Kameralismus und Naturrecht. Ein Beitrag zur Geschichte der politischen Wissenschaft im Deutschland des späten 17. und frühen 18. Jahrhunderts*. München 1977. = *Münchner Studien zur Politik* 27.
- BRZHESKII, N. K. *Gosudarstvennye dolgi Rossii*. Sankt-Peterburg 1884.
- CARNEGIE, G. D. / NAPIER, C. J. *Critical and Interpretive Histories. Insights into Accounting's Present and Future Through its Past*, in: *Accounting, Auditing and Accountability Journal* 9 (1996), 3, pp. 7–39.
- CARNEGIE, G. D. / NAPIER, C. J. *Exploring Comparative International Accounting History*, in: *Accounting, Auditing and Accountability Journal* 15 (2002), 5, pp. 689–718.
- CHECHULIN, N. D. *Ocherki po istorii russkikh finansov v tsarstvovanie Ekateriny II*. Sankt-Peterburg 1906.
- CHECHULIN, N. D. (ed.): *Nakaz imperatritsy Ekateriny II, dannyi Komissii o sochinenii proekta novogo Ulozheniia*. Sankt-Peterburg 1907.
- CONFINO, M. *La comptabilité des domaines privés en Russie dans la seconde moitié du XVIIIe siècle*, in: *Revue d'histoire moderne et contemporaine* 8 (1961), pp. 5–34.
- DESSERT, D. *Argent, pouvoir et société au Grand siècle*. Paris 1984.
- DICKSON, P. G. M. *The Financial Revolution in England. A study in the development of credit, 1688–1756*. London 1967.
- DICKSON, P. G. M. *Finance and Government under Maria Theresia, 1740–1780*. Oxford 1987.
- DRITRICH, E. *Die deutschen und österreichischen Kameralisten*. Darmstadt 1974.
- DIXON, S. *The Modernisation of Russia, 1676–1825*. Cambridge 1999.
- DONNERT, E. *Politische Ideologie der russischen Gesellschaft zu Beginn der Regierungszeit Katharinas II. Gesellschaftstheorien und Staatslehren in der Ära des aufgeklärten Absolutismus*. Berlin 1976.
- DONNERT, E. *Rußland im Zeitalter der Aufklärung*. Leipzig 1983.
- DÖNNINGHAUS, V. *Die Deutschen in der Moskauer Gesellschaft. Symbiose und Konflikte (1494–1941)*. München 2002. = *Schriften des Bundesinstituts für Kultur und Geschichte der Deutschen im östlichen Europa*, 18.
- DONOSO ANES, R. *Una contribución a la historia de la contabilidad. Análisis de las prácticas contables desarrolladas por la teroreria de la Casa de la Contratación de las Indias en Sevilla (1503–1717)*. Sevilla 1996.



- DORWART, K. A. *The Administrative Reforms of Frederick William of Prussia*. Cambridge 1953.
- DUBET, A. *Les finances royales dans la monarchie espagnole (XVIe–XIXe siècles)*. Rennes 2008.
- FILIOS, V. P. *The Cameralistic Method of Accounting. A Historical Note*, in: *Journal of Business Finance & Accounting* 10 (1983), 3, pp. 443–450.
- FORRESTER, D. A. R. *Rational Administration, Finance and Control Accounting. The experience of cameralism*, in: *Critical Perspectives on Accounting* 1 (1990), 4, pp. 285–317.
- GOMES, D. / CARNEGIE, G. D. / RODRIGUES, L. L. *Accounting Change in Central Government. The adoption of double-entry bookkeeping at the Portuguese royal treasury (1761)*, in: *Accounting, Auditing and Accountability Journal* 21 (2008), 8, pp. 1144–1184.
- GOMES, D. / CARNEGIE, G. D. / RODRIGUES, L. L. *Accounting as a Technology of Government in the Portuguese Empire. The development, application and enforcement of accounting rules during the Pombaline era (1761–1777)*, in: *European Accounting Review* 23 (2014), 1, pp. 87–115.
- HELLER, K. *Finanzpolitik und Staatsverschuldung in der Regierungszeit Katharinas II. (1762–1796)*, in: *Katharina II., Russland und Europa. Beiträge zur internationalen Forschung*. Hrsg. von Claus Scharf. Mainz 2001, pp. 505–519.
- HELLER, K. *Die Geld- und Kreditpolitik des Russischen Reiches in der Zeit der Assignaten (1768–1839/43)*. Wiesbaden 1983. = *Quellen und Studien zur Geschichte des östlichen Europa*, 19.
- HELLER, K. *Der wirtschaftliche Beitrag der Deutschbalten und der städtischen Rußlanddeutschen zur Modernisierung und Europäisierung Rußlands im 18. und in der ersten Hälfte des 19. Jahrhunderts*, in: *Der Beitrag der Deutschbalten und der städtischen Rußlanddeutschen zur Modernisierung und Europäisierung des Russischen Reiches im 18. und in der ersten Hälfte des 19. Jahrhunderts*. Hrsg. von Boris Meissner / Alfred Eisfeld. Köln 1996, pp. 77–94. = *Veröffentlichung des Göttinger Arbeitskreises*, 452.
- HELLER, K. [KHELLER, K.] *Nemetskie predprinimateli kak most mezhdru Rossiei i Zapadnoi Evropoi*, in: *Nemcy v obshchestvennoi i kul'turnoi zhizni Moskvyy, XVI – nachalo XX veka. Materialy Mezhdunarodnoi nauchnoi konferentsii (15–16 fevralia 1999 g.)*. Moskva 1999, pp. 59–63.
- HERNÁNDEZ ESTEVE, E. *Pedro Luis de Torregrosa, primer Contador del Libro de Caja de Felipe II. Introducción de la contabilidad por partida doble en la Real Hacienda de Castilla*, in: *Revista de Historia Económica* 3 (1985), 2, pp. 221–245.
- HERNÁNDEZ ESTEVE, E. *Establecimiento de la partida doble en las cuentas centrales de la Real Hacienda de Castilla (1592)*. Madrid 1986.
- HOFFMANN, P. *Rußland im Zeitalter des Absolutismus*. Berlin 1988.
- HOFFMANN, P. *Aufklärung, Absolutismus und aufgeklärter Absolutismus in Rußland*, in: *Studien zur Geschichte der russischen Literatur des 18. Jahrhunderts*. Hrsg. von Helmut Grasshoff / Ulf Lehmann. Bd. 4. Berlin 1970, pp. 9–40.
- HOLL, B. *Hofkammerpräsident Gundaker Thomas Graf Starhemberg und die österreichische Finanzpolitik der Barockzeit (1703–1715)*, in: *Archiv für österreichische Geschichte* 132 (1976), pp. 1–453.
- HOOCK, J. / JEANNIN, P. (eds.): *Ars Mercatoria. Handbücher und Traktate für den Gebrauch des Kaufmanns, 1470–1820. Eine analytische Bibliographie in 6 Bänden*. Paderborn, München, Wien, Zürich 1991–2001.

- HUBATSCH, W. Friedrich der Große und die preußische Verwaltung. Köln, Berlin 1973. = Studien zur Geschichte Preußens, 18.
- HUMPERT, M. Bibliographie der Kameralwissenschaften. Köln 1937. (Reprint Hildesheim 1972).
- IASNOPOL'SKII, L. N. Ocherki russkogo biudzhetnogo prava. Moskva 1912.
- LUKHT, A. I. Russkie den'gi ot Petra Velikogo do Aleksandra I. Moskva 1994.
- JEANNIN, P. Marchands d'Europe. Pratiques et savoirs à l'époque moderne. Paris 2002.
- KAMENSKII, A. B. Ot Petra I do Pavla I. Reformy v Rossii XVIII veka. Opyt tselostnogo analiza. Moskva 2001.
- KLEIN, E. Geschichte der öffentlichen Finanzen in Deutschland 1500–1870. Wiesbaden 1974.
- Kliuch kommertsii ili trgovli. To est nauka bukhgalterii. Sankt-Peterburg 1783.
- KONDRATIEVA, T. Gouverner et nourrir. Du pouvoir en Russie, XVIIe–XXe siècle. Paris 2002.
- KOTOSHIKHIN, G. O Rossii v tsarstvovanie Alekseia Mikhailovicha. Text and commentary by Anne E. Pennington. Oxford 1980.
- KOZLOVA, N. V. Organizatsiia kommercheskogo obrazovaniia v Rossii v XVIII v., in: Istoricheskie zapiski 117 (1989), pp. 288–314.
- KROM, M. M. / PIMENOVA, L. A. (eds.): Fenomen reform na zapade i na vostoche Evropy v nachale Novogo vremeni (XVI–XVIII vv.). Sankt-Peterburg 2013.
- KURUKIN, I. V. Anna Ioannovna. Moskva 2014.
- KURUKIN, I. V. Épokha “dvorskikh bur”. Ocherki politicheskoi istorii poslepetrovskoi Rossii. Riazan 2003.
- KURUKIN, I. V. / PLOTNIKOV, A. B. 19 ianvaria – 25 fevralia 1730. Sobytiia, liudi, dokumenty. Moskva 2010.
- LABORIER, P. / AUDREN, F. / NAPOLI, P. / VOGEL, J. (eds.): Les sciences camérales. Activités pratiques et histoire des dispositifs publics. Paris 2011.
- LEDONNE, J. P. Absolutism and Ruling Class. The formation of the Russian political order. Oxford 1991.
- LEDONNE, J. P. Ruling Russia. Politics and administration in the age of absolutism, 1762–1796. Princeton 1984.
- LEGAY, M.-L. (ed.): Dictionnaire historique de la comptabilité publique 1500–1850. Rennes 2010.
- LEGAY, M.-L. La banqueroute de l'État royal. La gestion des finances publiques de Colbert à la Révolution. Paris 2011.
- LEGAY, M.-L. The Beginnings of Public Management. Administrative science and political choices in the eighteenth-century in France, Austria, and the Austrian Netherlands, in: The Journal of Modern History 81 (2009), 2, pp. 253–293.
- LEMARCHAND, Y. Introducing Double-Entry Bookkeeping in Public Finance. A French experiment at the beginning of the eighteenth century, in: Accounting, Business and Financial History 9 (1999), 2, pp. 225–254.
- LUDOVICI, C. G. Nachertanie polnoi kupecheskoi sistemy. Moskva 1789.
- MIKOLETZKY, H. L. Johann Matthias Puechberg und die Anfänge der Hofrechnungskammer, in: Jahrbuch des Vereines für die Geschichte der Stadt Wien 17/18 (1961/1962), pp. 133–148.
- MADARIAGA, I. DE Russia in the Age of Catherine the Great. New Haven 1990.
- MIGULIN, P. P. Russkii gosudarstvennii kredit (1769–1899). Opyt istoriko-kriticheskogo obzora. T. 1–3. Khar'kov 1899–1901.



- MILIUKOV, P. N. Gosudarstvennoe khoziaistvo Rossii v pervoi chetverti XVIII veka i reformy Petra Velikogo. Sankt-Peterburg 1905.
- NIELSEN, A. Die Entstehung der deutschen Kameralwissenschaft im 17. Jahrhundert. Frankfurt/Main 1966.
- OMEL'CHENKO, O. A. "Zakonnaia monarkhiia" Ekateriny II. Prosveshchennii absoliutizm v Rossii. Moskva 1993.
- PAVLENKO, N. I. Istoriiia metallurgii v Rossii XVIII veka. Zavody i zavodovladel'tsy. Moskva 1962.
- PETERSON, C. Peter the Great's Administrative and Judicial Reforms. Swedish antecedents and the process of reception. Lund 1979.
- PETRUKHINTSEV, N. N. Nemtsy v politicheskoi elite Rossii v pervoi polovine XVIII v., in: "Vvodnia nrawy i obychai evropeiskie v evropeiskom narode". K probleme adaptatsii zapadnykh idei i praktik v Rossiiskoi imperii. Otv. sost. Andrei V. Doronin. Moskva 2008, pp. 68–89.
- PETRUKHINTSEV, N. N. Tsarstvovanie Anny Ioannovny. Formirovanie vnutripoliticheskogo kursa i sud'by armii i flota. Sankt-Peterburg 2001.
- PETRUKHINTSEV, N. N. Vnutrenniaia politika Anny Ioannovny (1730–1740). Moskva 2014.
- PLATONOVA, N. Accounting, Merchants and the Commercial Literature in Eighteenth-Century Russia, in: *Mélanges en l'honneur de Yannick Lemarchand*. Sous la direction de Yves Levant / Raluca Sandu / Henri Zimnovitch. Paris 2013, pp. 69–89.
- PLATONOVA, N. V. Gosudarstvennyi kontrol' (fiskalitet) v Rossii i russkoe obshchestvo v pervoi chetverti XVIII veka. Kand. Diss. (Rossiiskii gosudarstvennyi gumanitarnyi universitet – RGGU). Moskva 2000.
- PLATONOVA, N. V. Peter the Great's Government Reforms and Accounting Practice in Russia, in: *Accounting History* 14 (2009), 4, pp. 437–464.
- Pochtennyi kupets, ili Bukhgalteriia, pokazuiushchaia kakim obrazom proizvodit' sobstvennyi, po komissiam i tovarishcheskoi torg, kak v gosudarstve, tak i vne onogo. Moskva 1790.
- POLENOV, D. V. O prisiage inozemtsev, priniatykh v russkuiu sluzhbu pri Petre Velikom. Moskva 1869.
- Polnoe sobranie zakonov Rossiiskoi imperii. Sobranie pervoe s 1649 po 12 dekabria 1825 goda. T. 1 (1649/75) – 45 (1796/1825). Sankt-Peterburg 1830.
- PROKOPENKO, I. Heinrich Fick i protsess internatsionalizatsii russkoi politicheskoi élitv v pervoi polovine XVIII veka, in: *Praviashchie élitv i dvorianstvo Rossii vo vremia i posle petrovskikh reform (1682–1750)*. Otv. sost. Nikolai N. Petrukhintsev / Lorents Erren. Moskva 2013, pp. 149–177.
- RAEFF, M. The Well-Ordered Police State. Social and institutional change through law in the Germanies and Russia, 1600–1800. New Haven 1983.
- RAEFF, M. The Well-Ordered Police State and the Development of Modernity in Seventeenth- and Eighteenth-Century Europe. An attempt at a comparative approach, in: *The American Historical Review* 80 (1975), 5, pp. 1221–1243.
- RICARD, J.-P. Torg Amsterdamskii. Moskva 1762.
- RODRIGUES, L. L. / SANGSTER, A. The Role of the State in the Development of Accounting in the Portuguese-Brazilian Empire, 1750–1822, in: *Accounting History Review* 23 (2013), 2, pp. 161–184.
- ROSEVEARE, H. The Treasury 1660–1870. The foundation of control. London 1973.

- SARGIACOMO, M. Accounting and the “Art of Government”. Margaret of Austria in Abruzzo (1539–86), in: *The European Accounting Review* 17 (2008), 4, pp. 667–695.
- Sbornik Imperatorskogo Russkogo istoricheskogo obshchestva. T. 5. Sankt-Peterburg 1870; T. 6. Sankt-Peterburg 1871; T. 28. Sankt-Peterburg 1880; T. 43. Sankt-Peterburg 1885.
- SCHARF, C. [SHARF, K.] Ekaterina II, Germanija i nemcy. Moskva 2015.
- SCHARF, C. Katharina II., Deutschland und die Deutschen. Mainz 1996.
- SCHARF, C. (ed.): Katharina II., Russland und Europa. Beiträge zur internationalen Forschung. Mainz 2001.
- SCHRAMM, G. Europas vorindustrielle Modernisierung, in: *Deutschland und Europa in der Neuzeit. Festschrift für Karl Otmar Freiherr von Aretin zum 65. Geburtstag*. Hrsg. von Ralph Melville / Claus Scharf / Martin Vogt / Ulrich Wengenroth. Bd. 1. Stuttgart 1988, pp. 205–222.
- SEROV, D. O. Sudebnaia reforma Petra I. Istoriko-pravovoe issledovanie. Moskva 2009.
- SHIROKII, V. F. Voprosy torgovogo ucheta v zakonodatel’nykh aktakh i literature Rossii XVIII veka, in: *Trudy Leningradskogo instituta sovetsoi torgovli* 3 (1940), pp. 51–87.
- SOKOLOV, IA. V. Bukhgalterskii uchet ot istokov do nashikh dnei. Moskva 1996.
- SOKOLOV, IA. V. / BYCHKOVA, S. M. “Kliuch kommertsii” – pervaiia kniga po dvoimoi bukhgalterii v Rossii, in: *Bukhgalterskii uchet* 17 (2001), pp. 70–77.
- STORRS, C. (ed.): *The Fiscal-Military State in Eighteenth-Century Europe. Essays in honor of P. G. M. Dickson*. Aldershot 2009.
- TORRES SÁNCHEZ, R. (ed.): *War, State, and Development. Fiscal-military states in the eighteenth century*. Pamplona 2007.
- TRIBE, K. *Governing Economy. The reformation of German economic discourse 1750–1840*. Cambridge 1988.
- TROIISKII, S. M. Finansovaia politika russkogo absolutizma v XVIII veke. Moskva 1966.
- TROIISKII, S. M. Istochniki dokhodov v budgete Rossii v seredine XVIII v. (20-e – 60-e gg.), in: *Istoriia SSSR* (1957), 3, pp. 176–198.
- VOCKERODT, J. G. *Rossia pri Petre Velikom*. Moskva 1874.
- VOSKRESENSKII, N. A. *Zakonodatel’nye akty Petra I*. Moskva 1945.
- VOLKOV, M. I. Otmena vnutrennikh tamozhen v Rossii, in: *Istoriia SSSR* (1957), 2, pp. 78–95.
- WAKEFIELD, A. *The Disordered Police State. German cameralism as science and practice*. Chicago 2009.
- WITTRAM, R. Peter I., Czar und Kaiser. Zur Geschichte Peters des Großen in seiner Zeit. Göttingen 1964.
- YUN-CASALILLA, B. / O’BRIEN, P. K. / COMÍN COMÍN, F. (eds.): *The Rise of Fiscal States. A global history, 1500–1914*. Cambridge 2012.
- Zapiska P. I. Iaguzhinskogo o sostoianii Rossii, in: *Chteniia v Imperatorskom obshchestve istorii i drevnostei rossiiskikh pri Moskovskom universitete* 4 (1860), (Chast’ V: Smes’), pp. 269–273.

Natalia Viktorovna Platonova, PhD, is Associate Professor at the National Research University – Higher School of Economics in Moscow, Miasnitskaia ulitsa, 20, 101000 Moskva, Russia. (nplatonova@hse.ru).



roduced with permission of copyright
ner. Further reproduction prohibited
without permission.