

Accounting History

Peter the Great's government reforms and accounting practice in Russia

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Abstract

The purpose of this contribution is to present an account of the development of accounting practice in Russia at the end of the seventeenth century and the beginning of the eighteenth century. The government reforms carried out by Peter the Great resulted in the implementation of new administrative structures that considerably improved the management of tsarist finances. The cameralist method of accounting was introduced in order to increase the control of public money. As a result, the position of the financial control institution was reinforced within the State. This study provides an investigation into the building process of the monarchical State and its financial system at this crucial period of Russian history.

Keywords: *Accounting; control; management; public finances; Russia reform; state*

Introduction

Accounting history has a long tradition, but in recent years it has concentrated its endeavours to expand and renew research enquiries and methodological approaches. It seeks to understand accounting's past by investigating the development of accounting through the consideration of its international dimensions and in light of a wide range of contemporary social and political

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theories (see Napier, 1989, 2006; Carnegie & Napier, 1996, 2002; Carnegie & Rodrigues, 2007). It is known that accounting history research has stimulated a substantial body of studies focusing on the development of accounting in the private sector. Consequently, the origin and the main aspects of the diffusion of double-entry bookkeeping since the Middle Ages in most European countries have been well explored (see, for instance, De Roover, 1937, 1956; Vlaemminck, 1956; Stevelinck, 1970; Hooek & Jeannin, 1991–2001; Lemarchand, 2001). There is, however, a much smaller literature about accounting history in the public sector than in the private one. Some examples can be found in the contributions of Forrester (1990), Coombs et al. (1997), Edwards and Greener (2003), Ostoni (1997), Lemarchand (1999), Nikitin (2001), and, more recently, Gomes (2007) and Dubet (2008). Thus, accounting historians recognize the need for further exploration of this important area of research. Further research should be able to enrich the problematics and approaches of accounting history and, more specifically, should be beneficial to the political and financial history debates by investigating the political, institutional and financial dimensions of accounting reforms led by the different European monarchies to rationalize administration of the public finances. From an existing historiography perspective, Russia is the geographical area that presents a general shortage of accounting history studies in both sectors. There have been very few contributions that have comprehensively examined accounting's past in Russia before 1917. Studies of Galagan (1927) and Sokolov (1991) have become classic references that provide a general description of the development of accounting thought in Russia in the nineteenth and twentieth centuries. Only the article of Shiroky (1940) is devoted to the study of the first textbooks on double entry bookkeeping that appeared during the second half of the eighteenth century in Russia. However, we must relativize the author's main findings regarding the impact of this literature on the vocational training and actual accounting practices of Russian merchants in the eighteenth century. By studying historical archives, it appears that most of them did not use double-entry bookkeeping until the middle of the nineteenth century.

Thus, our knowledge of accounting in the distant historical past is still insufficient. Accounting history deserves to be more deeply investigated, especially in the public sector. This is particularly true for the case of Russia in the seventeenth and eighteenth centuries. Although many historical studies aim to understand the role of Peter the Great's reforms, the development of state accounting practice during this period has not been specifically analysed. Nevertheless, this topic has been integrated into a certain number of studies that are mostly published in Russian and devoted to the history of State institutions. Milukov (1905) made a significant contribution to the study of Peter the Great's government reforms. Troicki (1966) studied the financial policy of Russian absolutism in the eighteenth century. Iasnopolsky (1912), professor of public law at the University of Kiev,

retraced the history of Russian budget and budgetary procedures from the seventeenth century to the middle of the nineteenth century. The development of State financial control from the seventeenth century to the Tsarist regime's fall in 1917 is described by Sakovitch (1898) and Koniaev (1957). However, the usefulness of these books for an understanding of accounting history is limited. These studies allow us to learn how the financial and administrative apparatus was structured, without discussing in any detail how accounting management was organized at this crucial moment in Russian history. Thus, the following important issues regarding the research area were inadequately resolved: when did a modern accounting system emerge in Russia? What were the stakes and impact of Peter the Great's government reforms on accounting? What was the position of the financial control institution within the reformed State at that time?

Therefore, the major objective of this article is specifically to analyse those issues, which will enrich our knowledge of accounting development in public administration in Europe, in general, and in Russia, in particular. On the one hand, it is a matter of clarifying the innovations in the accounting practice resulting from Peter's reforms compared to the preceding century, and on the other hand, the concrete circumstances of reforming the financial control activity. Consequently, the in-depth historical analysis adopted in this article uses a wide framework of questions placing the subject matter at the junction of political history, financial history and accounting history that, in recent years, are developing and renewing their conceptual and analytical approaches. Thereby, this study assumes that the development of accounting is a complex phenomenon that cannot be understood without considering the broader historical context in which it took place. Analysing Russian political and financial contexts from the end of the seventeenth century to the beginning of the eighteenth century will provide insights to better understand how Peter the Great's government reforms affected the development of accounting practice and how the concept of control emerged and was implemented within State finances. Furthermore, this study also endeavours to highlight the new guidelines of State fiscal policy and the changes brought about by Peter's reforms in the financial administration of organizations. The underlying purposes and the results of financial and accounting reforms can be better considered if they are studied in connection with the other significant reforms that helped to accomplish the modernization of the Russian State.

In this way, this article also aims to enhance an understanding of how the reform of accounting and financial control procedures was articulated within the building process of the monarchical State and within the development of the Russian financial system in the seventeenth and eighteenth centuries. Therefore, the topic discussed here may help to enhance an understanding of the large historiographical issue of the emergence of a modern State. Indeed, the concept of the modern State was introduced by recent studies on political history in order

to specify the nature of the State in Europe in the early modern period. These debates did not take long to generate productive research, such as the works of Richard Bonney (1995, 1999), which are devoted to the origin and typology of modern financial systems in great western European monarchies. However, we believe that this paradigm can be applied to Russia, but only as a general definition that should be more contextualized. In Russia, the emergence of a modern State was made possible by development from the Muscovite State, which was centralized by the Princes of Moscow around the first half of the sixteenth century, to the imperial State in modern times. The obvious difference between the Russian State and other European States is that it extended its supremacy over a huge territory. Another important distinction between them relates to the fact that the Tsar's sovereignty was based on an autocratic power, and that economic and social relations were characterized by serfdom that existed until 1861. These elements were at the origin of the specific development of Russian administrative and financial systems.

Consequently, this study provides an opportunity to reflect on the building process of the Russian modern State by focusing not only on its political and ideological doctrine, but also on government practices. This approach allows us to cast light upon the State, by showing the technical instruments that tsarist power used to manage government revenues and expenditures. In addition, it offers a chance to consider State intervention on different levels of society, because we must not forget that the monarchy affirmed its financial strength through increasingly high tax duress on the population. Unlike other monarchies of the eighteenth century such as England, France and Spain, tsarist power could not resort to public borrowing. This situation can be explained by the geographical, political and economic context of Russia at this time. Indeed, the Russian monarchy was not yet very powerful and did not win the foreign bankers' confidence to borrow money. Consequently, during the first half of the eighteenth century the monarchy had to be satisfied only with exploiting the financial resources of its large territory and of its different populations and the expanding taxation system and monetary manipulations. Catherine II was the first Russian monarch who succeeded in negotiating abroad loans. The first loan to be provided for the expenses of the war against Turkey was contracted on 2 April 1769 in Amsterdam with the bankers Reymont and Smet for the sum of 3.7 million guilders, borrowed from 5 per cent of interests and a premium of 3 per cent; the Russian government had to refund it in 30 years and had to insure it with the perceived tax revenues in Riga, Reval, Narva and Pernau ports.

Different historical sources were consulted to explore the Russian government's accounting practices at the beginning of the eighteenth century. The study of official sources, such as imperial decrees and letter circulars, is necessary for an understanding of Peter the Great's reforming ideas in the public

finance area. Nevertheless, the principal information on accounting practices may be extracted from the manuscripts conserved in the collections of the Russian State Archive of Ancient Acts (RGADA) in Moscow. Archival collections are arranged according to the type of institution and accounting archives can be found among various collections. Thus, archival funds no. 248 (Senate), no. 273 (College of Revenues), no. 279 (College of Expenditures), no. 275 (Revision College) and no. 266 (State Treasury in Moscow and St. Petersburg) contain a considerable quantity of manuscripts, including surviving accounting books and administrative correspondences, providing a detailed description of accounting management in central institutions. Moreover, it should be mentioned that fund no. 214 (Siberian Chancery) contains accounting books (*iasatchnie knigi*) related to the collection of *iasak* tax. This tax, which was paid in furs by Siberian native people, became one of the major financial resources of the Russian monarchy from the seventeenth century to the end of the eighteenth century. These manuscripts were relatively unexplored until today, notwithstanding that they provided much information on how the colonization of Siberia was carried out, and the way the imperial power built the institutional framework in this vast periphery of the empire after the military conquest and managed its relationships with the local population.

Historical sources reveal the complex nature of accounting work at the time of Peter the Great. Government accounting used a great diversity of documents, such as books, statements, reports, abstracts of accounts, and so on, in which accounting records represented separately the general categories of government revenues and expenses. There were two groups of public accounts that respectively concerned taxes collected in money or in food products. Thanks to Peter's reforms, foreign words, such as debit, credit, general book, journal, memorial, and so on, appeared in Russian technical language of accounting, thus conveying the influence of western European administrative culture. However, the Tsar had never thought about introducing the double entry accounting system, although he considered it necessary to modernize current accounting methods and procedures. This shows the full complexity of his reforming experiment and we must always interpret such historical sources with caution.

For the same reason, it is preferable to translate the Russian expression "Revizion Kollegia" as "College for revision" or "Revision College", instead of "Audit College", which refers to the current meaning of the term "audit". The word "revision" underlines its state character, as State financial control and, generally speaking, verification was called "revision" in modern Russia. The word "revision" is used to designate verification based on annual checking of accounts, in other words, the financial control exercised over accounting records. In the eighteenth century, the word "audit", as opposed to revision, meant non-state, independent, private audit. The use of the term "audit" for "revision" could even be confusing because it was widely used, but with a different meaning. It rather referred to

judicial officers in the Army. In accordance with Military Articles of 1716, there was a General Auditor at the head of all Auditors, who, in wartime, accompanied the Commander-in-Chief of the Army. The characteristics of his function were multiple by nature: they embraced duties of a filing clerk and a secretary, as well as a prosecutor. Following the suppression of the General Auditor's position, their duties were transferred to the Chief Military Prosecutor.

These methodological considerations were necessary to properly contextualize this study, that is made up of three parts. The purpose of the first part is to characterize the administrative and financial system of the Muscovite monarchy and to identify the specific problems that led the Tsar to consider reform measures. The implementation of administrative and financial reforms and their impact on accounting management practice is studied in the second part. The third part focuses on the gestation process of the concept of control with respect to the reality of tsarist finances at that time. The major findings and emerging questions from the research, which are closely related, are summarized in the concluding section of the article.

Accounting and financial administration in Russia in the seventeenth century

We do not as yet have any detailed information on how financial management was organized in Muscovite Russia. However, it is known that the monarchy established its own system over the course of time with the expansion of its borders, the growth of the country and the strengthening of the Tsar's power. In the seventeenth century, the heart of the administrative system was made up of nearly forty government chanceries (*prikazi*; sing., *prikaz*). These were central agencies with a functional or territorial jurisdiction. The local agents of these chanceries were the voievodes (*voevodi*), who were appointed in districts scattered across a huge and sparsely populated territory. Voievodes enjoyed a plenitude of power in their districts and were responsible for their management and military security. Thus, the central agencies were entitled to collect a vast diversity of taxes and incurred expenses, each within its own jurisdiction. Therefore, numerous treasuries represented the Tsar's treasury. There were only budgets for each province and budgets for each chancery. Each chancery usually employed itself in exerting financial control over its subordinate services. Attempts to establish a central institution in charge of accounting control only appeared in the middle of the seventeenth century.

Decentralized financial organization and the absence of a central treasury were distinctively characteristic of Russian finances during that time. According to Grigorii Kotoshikhin's description of the Muscovite government during the reign of Aleksei Mikhailovitch (1645–76), the father of Peter I, the Chancery

of Great Palace (*Prikaz Bolshogo dvorca*) collected revenues from the estates belonging to the Tsar; the Chancery of Great Treasury (*Prikaz Bolshoi kazny*) had the authority to collect revenues derived from trade and customs duty in the greater part of the country; revenues on alcoholic beverages collected in Moscow and neighbouring cities were transferred to the Chancery of New Quarter (*Prikaz Novoi Tchetverti*); revenues in certain territories of the country were allocated to local chanceries in the districts of Vladimir, Novgorod, Galitch and Ustiug and to the Siberian and the Kazan Chanceries (*Sibirskij prikaz*; *Prikaz Kazanskogo dvorca*).¹ Although the chanceries could check on revenues and expenses through their own accounting system, and could obtain from the voievodes of the districts detailed accounting statements concerning revenues and expenses, it is difficult to clearly understand what the state of the Tsar's government revenues and expenditures was at the kingdom scale because almost all the chanceries kept their accounts separately. This situation became a serious problem: some chanceries did not have sufficient revenues, whereas others had surpluses. There was a real need to organize the transfer of funds from one chancery to another. The result was a continuous cash flow and messy accounting bookkeeping.

Because of the lack of common accounting operations of the government, especially during wartime, such mechanisms used to collect revenues and to incur expenses resulted in blocking of the financial system. Indeed, during the Russo-Polish War of 1654–67, also called the War for Ukraine, the Russian government was confronted with a financial crisis that created an increase in expenses. Therefore, the Accounting Chancery (*Stchetnii prikaz*) was instituted in 1654. It had to inspect the financial management of the other institutions at the end of the year and to inform the Tsar about the general condition of the government revenues and expenditures. It fulfilled the role of a central treasury insofar as it was responsible for collecting the revenue of previous fiscal years and all unspent revenue amounts in chanceries during the year.²

After the end of the war, the Accounting Chancery survived until 1678. From 1656, Ivan D. Miloslavsky was appointed chief judge of accounts (*sudia*) at the head of the Accounting Chancery. He belonged to a prominent family in the ruling elite and was member of the Boyar Duma. Its assistants were secretaries (*diaki*) recruited among the minor nobility and merchant circles. Thus, the accounts were subjected to verification by B. Arefiev, I. Lomakin and S. Karii in the office located behind that of the judge of accounts, called *zadniaia palata*. There were three categories of clerks: "elderly clerks" (*starshie podiatchie*) and "clerks in the average class" (*srednie podiatchie*) who prepared the minutes of control reports; "young clerks" (*molodie podiatchie*) were often young people who copied each document. They were all salaried employees whose wages depended on their administrative rank and on their duration of service. The difference between the secretaries' wages and those of other clerks was important: the former earned

between 200 and 300 rubles per year, whereas the latter were paid between 20 to 70 rubles per year. They could earn a supplement deducted from the fines paid by the accountants. Moreover, a part of their remuneration was replaced by furs, various goods and foods (for example, flour, meat, fish, salt), which allowed them to improve their living conditions.

Peter the Great's reforms of state administration and finances: challenges and results

During the rule of Peter the Great (1682–1725), the situation of tsarist finances had been shaken by 21 years of war with Sweden (the “Great Northern War” of 1700–21). In order to overcome this financial crisis, the Tsar used every possible remedy: reducing expenditures in the imperial Court, establishing monetary measures and forbidding export of precious metals, creating State monopolies (salt, tobacco and alcohol) and increasing already existing taxes. Aleksei Kurbatov, well-known “profit maker” or voluntary inventor of various taxes (*pribil'schik*), advised the Tsar to create the stamped paper tax in 1699 and bath-hose, fish, honey, horse and even beard taxes. By 1725 there were about 40 different kinds of indirect taxes. The poll tax or capitation tax (*podushnaia podat*, literally “the Soul Tax”) was created in 1718 and became the cornerstone of the Russian fiscal system during the eighteenth and the first half of the nineteenth centuries (see Troicki, 1966; Anisimov, 1982). Moreover, particular attention was also devoted to the financial administration and management that had been completely reorganized following important reforming measures undertaken during the second half of Peter's reign.

Thus, in December 1708, an imperial decree announced the division of the country into eight provinces (*gubernii*) with a governor in authority. The reform marked the administrative unification of a vast empire. From 1711, the Senate exerted the highest level administrative power and coordinated all government policy. With the ambition to create a perfect monarchy, Peter I took his Swedish adversary as a model and followed the specific doctrine and practices of cameralism in order to reform the central administration. From 1718 to 1724, the existing Muscovite system of chancery was replaced with 12 administrative colleges (*kollegii*) (for details on the implementation of Peter the Great's administrative reform refer to Milukov, 1905; Peterson, 1979; Anisimov, 1997; Kamensky, 2001). It should be noted that “Revenue Administration”, “Expense Administration”, and “Financial Control” were separately stated. Thus, three colleges were established to manage tsarist finances:

- the College of Revenues, which dealt with the operations of tax assessment and collection;

- the College of Expenditures, which executed operations for government expenses;
- the Revision College, which ensured the regular accounting control of all government institutions.

Colleges were expected to cooperate in preparing a State budget. For this purpose, the College of Revenues kept a general book of all the levied taxes in the kingdom and the tax rolls and assessment lists for each province and city. These books could be divided into two general groups: direct or indirect taxes. The College of Expenditures kept a general book of all State expenditure and a series of books related to the expenditure of the civil administration, the imperial Court, the Army, and the Navy. These documents were used to prepare the State budget according to the principle which consisted of indicating the type and amount of revenue for a given type of government expense. In 1725, the combined effort of the two colleges allowed the first general Statement of budget revenues and expenditures of the Russian Empire to be drawn up.

In this document, State revenues and expenditures were estimated and classified between ordinary (*okladnie*) and extraordinary (*neokladnie*) revenues and expenses. In order to receive allocated funds, colleges had to present a request to the College of Expenditures. The duty of this college was to check if those requests complied with the budget estimates and to calculate the amount which could be delivered. The treasurers were not allowed to carry out any payment without the consent of the College of Expenditures. The monarchy developed a modern idea of what budgetary management should be and aimed at balancing State revenues and expenditures. However, the expenditure needs related to the war and the realization of the reforms involved overspending on budget. In this case, the Senate had to overcome the problem of insufficient revenues. A system of correspondence between the central and provincial administrations was urgently put into place in order to be informed of needs and the state of the tax collection. Any cash surpluses were recovered and immediately assigned to the most urgent expenditure.

It should be noted that Peter's reforms did not lead to the centralization of the Treasury, although they were a step in this direction. The tsarist finances were not only managed by the College of Revenues and the College of Expenditures. The College of Revenues was not in charge of each type of government revenue. For instance, the collection of Customs Duty fell to the College of Commerce. The College of Mines and Manufactures dealt with the revenues of stamped paper; the Military College managed the collection of the poll-tax. Furthermore, the relationship between the Senate and the Revision College deserves to be better studied in order to understand why the ukase on 12 January 1722 ordered the Revision College to be integrated into the structure of the Senate.³ This ukase

was decreed when the Revision College's activities had just started. The Revision College regained its institutional autonomy only in July 1725.

This administrative reform involved a fundamental reorganization of the government accounting system. The Tsar decided to apply the cameralist model of accounting that he considered able to ensure a more efficient recording and reporting of financial resource flows. Consequently, budgetary accounting, management accounting and accounting control were the three different levels affected by this reform. It was no longer enough that the financial administration kept the books, but was also necessary for the bookkeeping to fulfil the requirements of regularity and clarity. However, this was not the case. For a long time, the bookkeeping was exceedingly rudimentary and irregular. These serious defects in accounting management entailed errors, falsification and abuses.

The monarchy under Peter the Great was interested in bookkeeping for good financial management. The Regulation related to the statute and activities of the College of Expenditures on 13 February 1719, the Regulation related to the statute and activities of the College of Revenues on 11 December 1719 and the ukase of 26 November 1722 imposed regularity and uniformity rules on accounting procedure and prescribed the new forms of account books.⁴ Keeping the accounts was obligatory. From then on, the accounts would not be written on rolls but on bound and numbered books. Two cashbooks had to be kept: the first was intended for receipts and the second for expenditures. The account entries were organized chronologically by year, month and day. The dates complied with the Julian calendar introduced by the reform of 1699, so the year 7208 corresponds to the year 1700;⁵ in the traditional Russian calendar, the year begins on September 1st, whereas in the Julian calendar, the year begins on January 1st, as in the rest of Europe. These books listed revenues and expenditures, providing an accurate description of each transaction: to whom or from whom payment was made, for what, and the amount fixed in figures and letters. Secret expenditures of the Monarchy appeared in the accounts books with the following mention: "for a secret expenditure, ordered by the ukase of Its Imperial Majesty". The books detailed the expenditures made by civic or military administrations and mentioned the expenses for wages, supplies, transportation, lighting and printing. They contained payment salary lists with the names of the employees, the pay period and the amount.

A poll-tax was created by Peter the Great in 1718 and was implemented after the census of population between 1719 and 1724. Of the lower classes' men, 5.6 million were counted and taxed. Annual poll-tax was fixed at 74 kopeks for landowner's peasants, one ruble 14 kopeks for Court, ecclesiastical, and State peasants and one ruble 20 kopeks for merchants and craftsmen. Nobles, Officials, and Clergy were exempt from the poll tax. The military commissioners directly collected this tax according to "revision lists" (*revizskie skazki*). The typical book

of poll-tax receipts was arranged by government, town and village and recorded the landlord's name, a brief description of his land, the number of taxable "souls" on his property, and the tax amount.

The stakes of the accounting and financial control reform

Above all else, the Tsar considered the control institution's role within the government as an absolute necessity. This specific function integrated the new political doctrine. Peter the Great incarnated unlimited monarchical power and legitimised it not only by appealing to the tradition of the divine right of kings, but also justified it by proclaiming the principle of the Reason of State and the principle of the Common Good. He exalted the role of the State and used it as an ideal tool to transform the country. He took the concept of the "regular" State from the western political doctrine and he aimed at constructing a "regular" State in Russia by way of reforms. His legislative activity happened to regulate almost all the spheres of social life. It was so intensive that the number of ukases dramatically increased from 1,458 during the years 1649–96 to 3,877 during the years 1713–18 (Anisimov, 1997, p.278). It is obvious that these multiple ukases could remain unenforced if measures of control were not planned to take care of their correct application.

Indeed, the Tsar aimed at creating a mechanism of government control that would enable him to permanently control the execution of his ukases all around the country. As his expression confirms he wanted the State to be as neatly adjusted as "the parts of a watch". In the financial field, Peter I chose to create regular control over public money by prescribing a control framework over all financial transactions. Therefore, a reform based on the idea of strengthening the exercise of control over accounting management was adopted. All accounting documents had to be checked at the end of the financial year, but this was not the only means of control. In 1711, the fiscal prosecutor's Posts (*fiskali*) were created in Russia to have daily inspections of administrative and financial activities.⁶ The presence of fiscal prosecutors within institutions, to permit on-the-spot enquiry, gave employees a reason to improve their work attitude. They had to secretly inspect and report to their chief, called the general-fiscal prosecutor (*ober-fiskal*), on individuals who, through wilful negligence or inefficiency, failed to perform their expected duties or disobeyed orders or regulations (see Platonova, 2003 for a consideration of activities of the fiscal prosecutors during the years 1711–29). However, fiscal prosecutors were not allowed, unlike public prosecutors (*prokurori*), to personally intervene and stop administrative action.⁷ In addition, in 1713–24, 20 extraordinary commissions directly inquired into abuses of power and the embezzlement of public funds within the administration. The contribution of Army Officers in the exercise of financial control is characteristic of the way Peter

the Great governed (see Veretennikov, 1910; Babitch, 2001 for a consideration of the activities of the extraordinary commissions headed by Imperial Guard officers). It is admitted that the Tsar was trying to establish a system that enabled a total picture of State revenues and expenses to be built up and, therefore, facilitated the transfer of funds and detection of frauds and waste. All this suggests that the concept of auditing was recognised as an important element within the wider concept of control, such as it was understood by Peter I.

Tsarist power sought to employ devoted and loyal people to manage government finances. Candidates took the oath to humbly serve the Tsar's interests. In this way, they were forced to adopt a responsible attitude. The General Regulation for the colleges (*Generalnii Reglament*) effective as of 23 February 1720 (art. 4, 7–8, 25–26, 50, 54) imposed on every employee a sense of duty and strict discipline.⁸ Tax Collectors had to act in accordance with the Tsar's ukases and tax tariffs: "without delay in payments and without trying to obtain any self-interest". A proportion of the revenues collected in each province was spent for the needs of this province in accordance with the Governor's order. Local treasurers transferred another proportion of the funds to the State Treasury in the capital. The Governor had to inspect every employee's work and behaviour. He sent the monthly and quarterly financial statements to the College of Revenues and the College of Expenditures.

Peter the Great gave great importance to improving his financial administration. Indeed, from 1701, the Privy Chancery (*Blizhniaia kanceliaria*), affiliated to the Boyar Duma, annually carried out the functions of accounting control. The Boyar Duma held session in the chancery premises. Nevertheless, following Peter's ascension to the throne, its assembly became occasional. The Tsar governed as an autocrat; in his absence, the Council of ministers (*Konsilia ministrov*) was replaced by the Senate which became a supreme judicial, administrative and financial authority for the country.

In 1711, the establishment of the Senate did not involve the immediate dismissal of the Privy Chancery. The accounting control function was shared between the Privy Chancery and the Senate. In 1712, this role was exclusively handled by the Senate, which delegated it to the commission of Mikhail Vadbolsky.⁹ This mission was never terminated. Two years elapsed before the commission closed the accounts relating to the financial year 1711 and for only 12 of the 18 provincial services (Milukov, 1905, pp.308–12). This fact led the Tsar to restore the Privy Chancery in January 1714.¹⁰

Later, in May 1718, the accounting control jurisdiction was transferred from the Privy Chancery to the Revision College. This measure can only be explained with reference to the central government's reform. The Tsar had a particular reason to do this. In fact, the Privy Chancery was not able to close the accounts during the period initially planned. A large number of account books from the

central and local administrations were accumulated from one year to another. The Privy Chancery had to close the accounts related to several financial years at the same time. For instance, the accounts of 1711 and 1712 related to the Artillery Chancery were only closed in 1717; the accounts of 1712 related to the province of Voronezh were closed in 1727.

The collegial council within the Revision College was made up of a president, vice-president, advisers and assessors. Thus, Prince Iakov F. Dolgorukov, a man from the Tsar's close circle, was appointed as the first president of the college in December 1719. The vote of the president prevailed over college members in order to settle disagreements and difficulties during the procedure of closing the accounts. Applicants for the post of adviser were appointed by secret ballot. No age limit was imposed. Many clerks working in the Privy Chancery were reemployed to work in the college. Not only Russians were able to become college members, but also foreigners from any other country. For instance, Iohann Muller, who was an imprisoned Swedish captain, became an assessor of the Revision College in 1719.¹¹ Foreigners took a solemn oath to serve the Tsar and to not divulge information on the condition of tsarist finances.

New posts of subaltern employees were created to help the collegial council in its work. The secretarial personnel was made up of a group of clerks, among whom were secretaries, under-secretaries, clerks of the minutes books of the collegial council, clerks of the books of the college's correspondence and a clerk in charge of the college's archival inventory. Unlike the Accounting Chancery and Privy Chancery's usual practices, the Revision College's activities were strictly fixed by the administrative legislation. We have already spoken of the General Regulation for the colleges of 1720. The Tsar also wanted the college to have its own act of internal statute. The first project, which was probably written by Heinrich Fick in 1721,¹² disappeared from the Russian State Archive of Ancient Acts. Only the Regulation for the Revision College of 7 May 1733 remains.¹³

The college employees should have been 141. Between 1718 and 1720, there was one president, one vice-president, two advisers, two assessors, two secretaries, one protocolist, one correspondence clerk, one clerk of books, one translator, 10 under-secretaries, 40 copyists, four officers in charge of temporary commissions and guard, that is to say 66 people.¹⁴ Thus, almost half of the posts allocated to the college remained vacant. In spite of everything, the Revision College was in a better position than the Privy Chancery, which only had 11 employees in 1717. In the beginning, the college employees were paid in accordance with the salary scale adopted by the Privy Chancery. From December 1724, the annual wage of the college members was fixed in amount to one-half of the wages of an Army officer, pursuant to the Table of Ranks of 1722.¹⁵ It was intended for wages to be paid four times per year, but in fact the State Treasury paid at irregular intervals.

New procedures of accounting control

The administration had to present the accounts annually within a delay ordered by the Senate. Nevertheless, the dates for the presentation of accounts were not always respected. If this happened, the Privy Chancery decided to apply administrative sanctions. In accordance with the ukases of 22 January 1714, 29 May 1715 and 15 February 1716, accountants could be deprived of their duties and put in prison. The college presidents and governors were liable for a fine of two rubles per day. In 1724, the Novgorod province's voievode was given a fine of 1,820 rubles; the Tver province's voievode had to pay 1,000 rubles; the Iaroslavl province's voievode had to pay a fine of 335 rubles. Nevertheless, the archival sources are incomplete and we do not know exactly if these fines were actually paid.

Delegates were appointed by the chanceries to transfer accounts to the Privy Chancery located in St. Petersburg. In 1714, this mission was carried out by 105 secretaries.¹⁶ These people had to live in the capital until the checking of accounts was complete. Indeed, the Privy Chancery may have had the need to clarify some issues related to obscure points detected in accounts themselves. It required the presentation of account books and vouchers, and its task was, above all, to check that accounts complied with various annexed vouchers (receipts, payment orders, statements, and so on). Then, they wrote a report in which they exposed their detailed opinions on accounts. On the basis of these reports, the judge of accounts personally took his decision concerning the closure of accounts.

The accounting control procedures were carried out differently in the Revision College. Accounts had to be collectively closed by a plurality voting of the collegial Council's members. This was in accordance with the principle of the collegial administration introduced by Peter the Great's reforms. In addition, one day before the collegial Council's meeting, central and local administrations had previously to check accounts and to write a report intended for the Revision College. Thus, the transfer of original account books was substituted by this report entitled *stchetnaia vipiska*. It consisted of an abstract of accounts that enumerated in chronological order the global sums of financial transactions for the current year. The requirement was explicitly raised to the chiefs of local government to certify and to sign these reports, which allowed the central authority to hold them personally responsible if irregularities were found. This certainly allowed accounting control procedures to be accelerated, but the Revision College quickly understood that quality control could not be assured anymore. In fact, because administration checked its own accounts itself, its control reports were not always accurate and truthful, especially as they were sent with a delay.

In any case, the final decision on closing the accounts was always made by the Privy Chancery or the Revision College. Due to this, either they accepted to grant

accountants the quietus or they refused to do so because of irregularities during the accounting management. In case of a lack of documentation of accounts they decided to postpone work until accountants delivered the necessary documents as soon as possible. For example, the Privy Chancery postponed the planned checking of the Army Chancery accounts and those of the Artillery Chancery related to the financial years 1710–14 because these accounts had respectively 3,631 and 196 incomplete book entries (*nezamechennie mesta*). On 10 December 1714, the Privy Chancery's president, Count Nikita Zotov, mentioned in a report intended for the Senate that there were a total of 6,924 defective book entries. The Senate immediately decided to take disciplinary measures against such an unprecedented act of administrative negligence.¹⁷

Generally, the accounting control work enabled the revealing of all kinds of intentional and unintentional errors or irregularities within the financial activities. Such errors may have occurred when accountants were careless in the accounting record-keeping, which involved, for instance, dating mistakes and miscalculations. These irregularities were not to be mistaken with the ones that masked the fraudulent management of State finances. Many frauds were frequently detected, such as the excess of payments and false payment orders, and the improper use of public money.

Peter the Great's legislation tightened sanctions against any person accused of embezzling the public funds. Considered as "thieves of the interests of the State" and "traitors and enemies of the Fatherland", those guilty of financial crimes risked, pursuant to the ukases of 24 April 1713, 25 August 1713, 10 February 1720 and 22 June 1720, to be sentenced to property confiscation, exile for life, hard labour and capital punishment.¹⁸ In order to eradicate these practices, Peter I did not hesitate to instigate proceedings regardless of the suspect's social and administrative position. Nevertheless, the Revision College was not endowed with real power to do so because this college belonged in fact to an administration subordinated to the Tsar through the Senate and did not directly exercise any power of financial jurisdiction over accountants and high administration.

The monarchy displayed harshness with regard to the irregularities in managing tsarist finances. The Senate started proceedings not only against civil servants themselves, but also against their heirs. They had to reimburse the sums that they owed to the Treasury, otherwise their personal property was seized and put up for auction in favour of the Tsar. Those who were not able to pay the owed sums were condemned to corporal punishment. A clerk from the Military College, Fedor Miteev, was punished by knout (flogging) for an omission of 265 rubles on the accounts of the year 1710.¹⁹ However, neither the Revision College nor the Senate had any power over members of the high administration who were only responsible to the Tsar for their actions. Peter I preferred to institute

extraordinary commissions of inquiry to pursue corruption and abuses in the tsarist service.

The extraordinary commissions were directed by the Imperial Guard officers who arrested and imprisoned suspects and accused persons, examined carefully their administrative papers, received complaints and denunciations, and interrogated witnesses and suspects by resorting to torture. As the investigation advanced, the number of case files increased, obviously widening the circle of suspects. Finally, wide investigations commenced, allowing many abuses of the administration to be revealed. Such abuses were so numerous that the French ambassador Campredon wrote that "ruining the subjects is all the clerks ever think about" and "the fight of the Tsar against their abuses will be useless, because neither severe confiscations nor punishments would change the bad-tempered Russians who are inclined to lie and to steal".²⁰

The extraordinary commissions opened inquiries against influential figures in the government and around the Tsar. Sixteen out of the 32 governors in post between 1711 and 1725 were suspected. Among those inquiries, the Prince Matvei Gagarin's case is important. Since he was appointed as governor of Siberia in 1709, he took the opportunity to increase his personal wealth. He lived as a true "Siberian satrap"; he wasted public funds, took bribes, was involved in smuggling along the border area with China, and he oppressed the local population with tax collection. Gagarin was imprisoned on the strength of the fiscal prosecutor Aleksei Nesterov's report in 1715. Over During four years, investigations were pursued by the Major of the Imperial Guard I. Dmitriev-Mamonov and Gagarin's guilt was confirmed. Gagarin was hung in public in St. Petersburg on 16 March 1721 (for more on Gagarin's abuses of power see Akishin, 1996, pp.191-204).

The famous case of "the public supplies subcontracts" revealed Senators' illicit practices. In 1714, Senators V.A. Apukhtin, G.I. Volkonskii, G.M. Apraksin and M.M. Samarin colluded their actions to fix high subcontracting prices for the army supply and building works in the new capital. They used straw men to gain supply contracts by auction. Y. Rimskii-Korsakov, St. Petersburg's vice-governor, G.P. Tchernitchev, director of the Chancery of admiralty supplies, M.A. Golovin, director of the Chancery of military uniforms, and U.A. Siniavin, director of the Chancery of public building works, were their accomplices. The Tsar was informed of this fact by the fiscal prosecutor Nesterov's report. Nesterov was then promoted to the rank of chief of all the fiscal prosecutors. The investigations directed by Lieutenant Colonel V.V. Dolgorukov led to the discovery of these schemes and those responsible for these illicit enrichments to the detriment of the Tsar's interests. In April 1715, Peter I ordered the branding of Senators Volkonskii and Apukhtin's tongues, thus punishing their oath-breaking, and condemned them to perpetual exile to Siberia. Vice-governor Rimskii-Korsakov was punished

by knout and put in prison (see also Pavlenko, 1984, pp.97–9; Bushkovitch, 2001, pp.322–34; Serov, 2005, pp.49–63).

Even the Revision College's president, Iakov Dolgorukov, was not able to avoid suspicion. In 1718, the Dmitriev-Mamonov commission of inquiry charged him with the smuggling of Chinese goods. Dolgorukov should have appeared in the Supreme Court of Justice, but the trial was adjourned on the Tsar's orders.²¹ Dolgorukov died on 20 June 1720 while, still awaiting trial.

The baron Piotr Shafirov, senator and vice-president of the College of Foreign Affairs, used his powerful position for personal gain. He was sentenced to death. However, on 15 February 1723, the very day he mounted the scaffold, the Tsar pardoned him. Peter I remembered Shafirov's 25 years of loyal service and decided to turn the death sentence into exile to Siberia (Serov, 1996, pp.43–6).²²

Several commissions of inquiry brought their action against the Tsar's favourite, prince Alexander Menshikov. They accused him of stealing approx. 1.5 million rubles, which was equivalent to one fifth of the state budget revenues. He was on trial but the Tsar's sudden death enabled the Prince to escape the punishment. Menshikov was in favour with Empress Catherine I as soon as she ascended the throne. He became Catherine's closest adviser and held great influence within the government. On 8 December 1725, Catherine I ordered the proceedings dropped against prince Menshikov. It can be seen that the sovereign was always able to intervene in order to intensify or to restrict the course of control and justice proceedings. This instance gives us the opportunity to underline the Russian Monarchy's nature. The Tsar maintained an absolute power over the Russian people and was accountable for his actions to nobody but himself. The Autocrat had complete control over the fate of his subjects. He employed all his energy in curbing abuses in the civil service and harshly punishing the guilty individuals. Nevertheless, he was able to change his attitude and to overlook or ignore the abuses of a few of his subjects, and he could even pardon them.

Discussion and Conclusion

This article has examined Peter the Great's accounting and financial control reforms as a fundamental element in a broader agenda of government reforms implemented at the beginning of the eighteenth century. We can therefore see how these innovations contributed to the Russian State's modernisation and the emergence of modern accounting and financial systems. The study has investigated an important, but little-examined issue. As it was mentioned earlier, there exists some studies devoted to Peter's reforming experience in this matter (see for example Konjaev, 1957; Troicki, 1966), but they focus on its institutional aspects and do not provide insights into how the government practice consequently evolved. Unlike these studies, we have sought to study together

the institutions and managing practices in order to understand how the modern accounting and financial systems emerged in Russia at the cusp of the seventeenth and the eighteenth centuries. Our analysis confirms that Peter's reform of State administration and finances durably impacted the accounting system. In fact, the tsar's decrees developed the principles and mechanisms that would serve as a foundation of the government accounting practice during the eighteenth century.

By highlighting the significance of Peter the Great's reforms in terms of accounting, this article intends to enhance our understanding of accounting history in Russia and also to enrich the existing historical debate on the issue of the modern State building process. In particular, it intends to develop an understanding of when and why accounting became a matter of government interest in Russia. The analysis reveals the particular interrelation between accounting and the monarchical State at the beginning of the eighteenth century. It appears that the reform of accounting, together with other measures, helped to make financial administration more efficient and consequently to rationalize and reinforce the State, in order to create the mechanisms so that the imperial power was able to better control and impose its absolute will in the country. Such is the political dimension of the accounting reform implemented by Peter I that this contribution has attempted to better highlight. As accounting has become, here, an object of study as both a technical and political phenomenon, one of the objectives of this article was to contribute to the political history research that aims at developing and renewing the history of the State by exploring not only the genesis of public institutions but also the realities of government practice.

Above all, this article has proposed a historical analysis of Peter the Great's reforms in the accounting field, thereby highlighting a little known episode of accounting's past in Russia. It has also created the opportunity to enrich our knowledge of accounting history in Europe. The existing historiography provides some important studies that investigate the development of public sector accounting. In particular, they attempt to understand the circumstances and reasons that led the governments of different European monarchies of the early modern period to adopt the accounting reforms that resulted in the introduction of double-entry bookkeeping for managing public finances (see for instance Mikoletzky, 1961-2; Muto, 1980; Filios, 1983; Sandin, 1991; Donoso Anes, 1997; Lemarchand, 1999; Forrester, 1990; Hernández Esteve, 1992; Monsen, 2002; Edwards and Greener, 2003; Gomes, 2007; Dubet, 2008). But the development of accounting in public administration is an interesting and rich research area that deserves to be developed not only within the framework of national history, but also from a broader comparative international perspective. The potentialities of comparative accounting history are highlighted by Carnegie and Napier (1996, 2002). Indeed, the comparative approach provides an opportunity to explore and explain cross-national differences, as well as important parallels in

accounting's development between different countries, and an understanding of the way in which accounting ideas, techniques and institutions spread from one country to other. In light of these studies, this investigation has concerned the case of Russia and has sought to identify the main stakes of Peter the Great's reforms of finance and accounting practice, which has elucidated the transfer of the cameralist method of accounting from European countries to Russia. We have shown that these reforms were established in order to satisfy the specific State's needs for modernizing the public administration that can be explained by the particular circumstances in Russia at this time. Unlike the experience in other countries, the Tsar did not seek to rationalize public finances by introducing the double-entry accounting system, but the cameralist method of accounting was adopted under the influence of Sweden in order to increase the control of public money.

Cameralism emerged and was developed in the German principalities to support their political and economic reconstruction after the Thirty Years' War (1618–48). That is why it is considered in the economic history literature as a German version of mercantilism. Towards the eighteenth century, it spread to the countries of North-Western Europe and was received in Russia following the government reforms of Peter the Great. Cameralism was first of all the empirical knowledge and the policy that aimed to guide the Princes to increase their power and wealth, before finally becoming a science, taught at the universities, which influenced the development of economic thought until the nineteenth century (on this topic, see Forrester, 1990; Lindenfeld, 1997; Garner, 2006). The Cameralists had encouraged the development of the national economy and primarily advocated the strengthening of the State by creating a rational and centralized administration and by forming a competent and specialized bureaucracy. Accounting and accountability held a central place in the cameralist doctrine and practice, which focused on the procedures of budgeting, and adapted the complex mechanism of checking multiple accounts that was conducted on all levels of the hierarchy of administration. These main elements were borrowed and implemented during the reform of Russia's administrative and financial system.

It is not possible to understand the impact of Peter's government reforms on the accounting area without considering the historical context in which they were established. Thus, the development of accounting practice was immediately situated in a broad historical context, and this study emphasizes that it was closely associated with Peter the Great's intense reforming efforts that led to the imposition of a lot of changes in the country during a relatively short period of time. It was an ambitious program of reforms that were considerable and diverse in number and nature, and it aimed at developing and modernizing Russian society and the State. Thus, the Russian Empire's geopolitical position was reinforced by military conquests against Sweden which allowed Russia to regain access to the

Baltic Sea. A regular Army and Navy were created. Russian government followed the mercantilist doctrine and endeavoured to stimulate national trade and manufacturing. The process of modernization culminated in the introduction of a new system of government. The new historical form of existence of the Russian State, known as the imperial State of the early modern period, emerged with a particular political discourse and practices of government.

The traditional system of finances was certainly not able to adapt to such a changing political and financial context, and a comprehensive reform took place. As discussed in this study, the challenges of this important reform were two-fold: first, to strengthen the financial system, which were in a state of complete dysfunction in wartime, and second, to find a solution to finance the high cost of military campaigns and to maintain a huge army. Thus, the Tsar did not hesitate to completely rebuild the system of government. The cumbersome and worn-out Muscovite system of chanceries was abolished, and their financial responsibilities were merged in three colleges according to the Swedish model. The reform of management practices went hand-in-hand with the reform of administrative structures. Indeed, the monarchical power realized the invaluable importance of budget estimates for good financial management. It was also obviously impossible to manage Russian Imperial finances without using the centralization of Treasury, and the needs and advantages of regular and rigorous government accountancy have been widely acknowledged. Therefore, the old accounting system based on a mixture of rudimentary forms and procedures was reorganized in order to improve and strengthen the system. It should be noted that the structure and content of the books of account should be viewed according to the new rules of accounting that were first fixed by tsarist decrees.

Considering the long evolution of accounting knowledge, institutions and practices and the actual accounting situation, the accounting organization that resulted from the reforms conducted by the Tsar in the first half of the eighteenth century is, of course, simple and flawed. It can be seen that the concept of control does not imply the basic principle according to which the person checking work must be independent of the people who are in charge of managing the public receipts and expenditures. It may simply mean that there is a detailed set of records that enables the central administration to follow what has happened, which is clearly a rather low level definition of control in an accounting sense. However, we also believe that the importance of Peter the Great's reform of accounting and financial control procedures is duly emphasized in light of the situation of the Muscovite monarchy of the previous century. We have sought to show in this article that this reform allowed the general state of accounting in Russia to be considerably improved by implementing the cameralist accounting system. The new form of administration provided more accurate control procedures for the tsarist finances.

At the same time, the control institution became a new entity that was separated from the rest of the administration. This study shows that Peter I adopted a pragmatic attitude insofar as he was not inclined to completely abandon the idea of employing the ancient organization of accounting control. The Privy Chancery's employees possessed solid accounting control experience; that is the reason they gained credibility into the Tsar's eyes and were incorporated into the new administrative and financial structure of government until the establishment of the Revision College in 1718. As a result, the position of the control institution was reinforced within the State, oscillating between continuity and reform.

It was also found in this study that the use of accounting and the adoption of new procedures of control were simultaneously understood as an indispensable instrument of power to accomplish the financial policy, and as an instrument that fulfilled the objectives that were beyond the financial field. The monarchy believed that strengthened control over the collection of taxes would help to increase the State revenues and would contribute to an improvement of government practices. This shows that during Peter's reign, the Russian monarchy intended to strengthen its absolutist character and tried to reinforce tsarist power over the country through different institutions and more efficient mechanisms of government.

Peter the Great was convinced that a new Russia could not be created without modifying the relationship between State and society. It appears that his concept of State control exceeded the financial dimension itself, since monarchical power was intended to control more closely all aspects of social life, and wanted to increase its interventions in order to correct deviant social behaviours. The people's activities were carefully regulated by numerous tsarist decrees. Those who did not respect them were severely punished. By promulgating the ukases of 25 August 1713 and 24 December 1714,²³ the authority encouraged people to denounce and to contact prosecutors (*fiskali* and *prokurori*) who were in charge of gathering information on all crimes committed against the "interests of the State". Nevertheless, Peter the Great failed in his efforts to correct his subjects' behaviour, and control agents were not successful in their struggle against abuses within public finances. Old defects were transplanted to the new administration. This was not only because control mechanisms were imperfect, but also because control agents had to fight against practices that were rooted in tradition, while Contemporaries' representations regarding power and public service really contrasted with the Tsar's innovative ideas.

The study has attempted to give an overview of the transformation process of the tsarist finances and accounting during the reign of Peter the Great and to underline that it was essential for the State, and also to show that these changes have become irreversible. Nevertheless, the mutual activity of three colleges of finances and how the financial and accounting information circulated between

them and the subordinate institutions in provinces deserve a more thorough examination, which takes into account simultaneously aspects related to the institutions, policies and practices of men. Moreover, several studies have been conducted on the imperial administration in Siberia (see, for example, the recent contributions of Akishin, 2003; Platonova, 2007; Redin, 2007), the key issues related to tax collection on Siberian native people and to how the accounting was organized on exploitation of the natural resources, as the *iasak* tax and the State monopoly on trade with China, need to be further analysed. These are the limits of the study and both give us the opportunity of future research. It will also be beneficial for historical research devoted to accounting in Imperial Russia if the political history, financial history and the accounting history are put more into relationship. Using a multidisciplinary research approach, a renewed and nuanced understanding of the relationship between the State and accounting emerges. This has led to reflection on the defining characteristic of the State at the early modern period and, in particular, on the meaning of new concepts and practices of government brought by the reforms of Peter the Great. In other words, the study of Peter's financial management and accounting reforms is deliberately a general reflection on what the Russian monarchy was at the beginning of the eighteenth century, and on how it could tackle the new challenges in order to develop and modernize.

The analysis of the Russian experience through the prism of international dimensions is interesting not only for measuring the role of Peter the Great's reforms in the accounting field in relation to similar reforms in other European monarchies, but also to highlight the particular form of government accounting that they experienced. The singularities of accounting practice in the modern State could be revealed by examining the common logic and principles that have characterized the process of political and administrative construction of the monarchical State between the sixteenth and eighteenth centuries for whatever the geographical context, as well as the common problems in financial management and the similar solutions provided by different monarchies to solve them. Of course, national and local differences could be seen through by placing the practice of the exercise of power, the institutional structures and the financial policy in the context of different States and societies. Indeed, the studies carried out by Boshier (1970), Guéry (1978), Dessert (1984), Dubet (2008) and others allow us to draw a parallel between the French and Spanish monarchies of the Old Regime. They relied on the help of men of private companies (such as the General Farm in France) to collect taxes and to pay the king's expenditures. Royal borrowing was chiefly from these tax-farmers, bankers or other office holders. There was nothing like this in Russia. Even if the collection of some taxes was reassigned by the State to private individuals or groups, their role in tsarist finance was limited and never reached the degree it did in France and Spain where the

sovereigns became dependent on service and credit of “financiers”. In fact, these countries demonstrated the important interaction of public finances with private finance that consequently led to restriction of the scope of control that was exercised by a monarch over its administrators and caused the blockage of the financial and accounting systems. On the contrary, the Russian monarch had the full tax receipts that were chiefly received by the administration that was directly responsible to him. One can, therefore, understand why special importance was accorded by the Tsar to find better methods to manage state accounting. The cameralist doctrine was seen by Peter the Great as the best way to obtain a rational administration of finances. In the eighteenth century, the examples of Russia, Prussia and Sweden have in common the fact that their governments tried to apply knowledge of the Cameralists in public administration.

Notes

1. Kotoshikhin (1980, pp.110, 118, 121, 130–1, 178–9).
2. In the Russian State Archive of Ancient Acts in Moscow (hereafter – RGADA), we find, for example, tax arrears collection books and reports on checking of account books of Chancery of Smolensk of 1655–1669 (Fund no. 145, Inv. 1), as well as statements of military expenses in 1654–7 and control reports and accounts about the distribution of salaries and wages in Service Land Chancery (*Pomestnii prikaz*) and in Chancery of Foreign Affairs in 1654–60 (Fund no. 396, Inv. 1, Parts 27 and 36).
3. *Polnoe sobranie zakonov Rossiiskoi imperii* (hereafter – PSZ), Vol.6, No.3877.
4. *PSZ*, Vol.6, No.3303; Vol.7, No.3466; Vol.6, No.4125.
5. The figure of 7208 is explained as follows. In Russia until the reign of Peter the Great, the system of counting years was exclusively conducted from the Creation of the World, which was estimated to be 5508 years before Jesus Christ. Peter I conducted a calendar reform, according to which Russia adopted the European method of counting years from the Nativity of Christ. The old chronology was then completed on 31 December 7208, and began under the European method from 1 January 1700.
6. The ukase of 5 March 1711 on establishing the fiscal prosecutors and their function was completed by the ukase of 17 March 1714, in Voskresenski (1945, pp.204, 334–5).
7. The ukase dated from 12 January 1722 established the general-prosecutor in the Senate and prosecutor in every college. The Tsar clearly defined the tasks of the prosecutors: “This rank is our eye and solicitor of the State affairs”. P.I. Iaguzhinski was appointed first general-prosecutor of the Senate.
8. The General Regulation for the colleges of 1720, in Voskresenski (1945, pp.482–512).

9. *PSZ*, Vol.4, No.2481.
10. *PSZ*, Vol.5, No.2763.
11. RGADA, Fund 248, Inv. 1, File 217, p.221.
12. Heinrich Fick was of German origin. He joined the service of the Tsar in 1714. The great reform of colleges of 1717–24 was prepared according to its project. On the biography and activities of Fick in Russia, see Cederberg (1930).
13. *PSZ*, Vol.9, No.6391.
14. RGADA, Fund 248, Inv. 2, File 58, pp.189–202, 283–95.
15. *PSZ*, Vol.7, No.4682.
16. Dokladi i prigovori Pravitelstvuiutchego Senata, Vol.4, Part 2, No.1233.
17. Dokladi i prigovori Pravitelstvuiutchego Senata, Vol.4, Part 2, No.1529.
18. *PSZ*, Vol.4, No.1595; Vol.5, No.2707; Vol.6, No.3515 and 3648.
19. Dokladi i prigovori Pravitelstvuiutchego Senata, Vol.4, Part 2, No.1246.
20. Campredon (1884, p.445).
21. RGADA, Fund 248, Inv.51, File 49, Inv. 11, File 371.
22. RGADA, Fund 248, Inv.6, File 300, p.264–71.
23. *PSZ*, Vol.5, No.2707 and 2871.

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