

# THE ROLE OF PROFESSIONAL ACCOUNTING SOCIETIES IN THE DEVELOPMENT OF ACCOUNTING IN RUSSIA FROM A HISTORICAL PERSPECTIVE

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## ABSTRACT

The article is devoted to the study of the role of accounting societies in the historical processes of formation and development of accounting in Russia. The author identifies three the most productive periods in the activities of professional accounting societies in Russia: “pre-revolutionary period”, “post-revolutionary period” and “perestroika period”. It is shown that the main feature that characterizes the operations of professional accounting societies in Russia in the 20th century is the lack of opportunity to continue their scholarly and educational activities for a significant period of time due to political shocks in the Russian history.

**Keywords:** the Russian economy, accounting in Russia, professional societies, historical periods, societies’ development features.

**Jel Code:** M40, M41

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## 1. INTRODUCTION

Today accounting is presented as a modern, dynamically developing and creative profession, which actively uses information technologies and evokes undoubted interest among young people. At the same time, accounting is a profession with a centuries-old history and Russian theorist and practitioners of accounting, as well as professional accounting societies made a significant contribution to its development.

It is appropriate to quote Russian historians of accounting Y.V. Sokolov and V.Y. Sokolov who said: *“A person who knows the history of accounting is able to think more broadly, find optimal solutions in everyday work, to foresee the ways of development of the organization and, what is especially important, to love his or her profession and be proud of it”* (Sokolov Y., Sokolov V., 2004, p. 6). Knowledge of the history of accounting allows modern representatives of this profession to understand the content and significance of economic processes and phenomena occurring both in the Russian economy as a whole and in the activities of specific economic entities in particular.

The role of Russian accounting societies in the historical development and current state of Russian accounting is in the sphere of the scientific and business interests of the accounting community. This is confirmed by the works of historians of accounting: Y.V. Sokolov, V.Y. Sokolov, D. Lvova, and publications of other authors. Nevertheless, the research on how accounting societies contributed to the formation and development of accounting in Russia continues today.

The purpose of this study is to identify the role of Russian accounting societies in the processes of formation, development, or denial and reformation of accounting that occurred during certain historical periods in Russia.

## 2. HISTORICAL PERIODS, ACCOUNTING AND ACCOUNTING SOCIETIES IN RUSSIA

The interrelation between the level of economic development, the state of accounting, and the activity of accounting societies in Russia from a historical perspective are reflected by the data presented in the table.

**Table** – Accounting and Professional Accounting Societies in Russia

| Historical Period  | Main Characteristics and Features of Accounting   | Accounting Societies | Publications (Articles, Books, Journals)  |
|--|---|----------------------|---|
| The first half of the 18th century. Monarchy. Peter the Great's reforms  | The formation of industrial natural-value accounting based on simple linear entry introduced by Sweden and Netherlands  | -                    | <i>Vedomosti o voyennykh i inykh delakh (Bulletin on Military and Other Matters)</i> (1703)<br><i>Regulations on the Administration of the Admiralty and the Shipyards</i> (1722)       |
| The second half of the 18th century – the first half of the 19th century. Monarchy. Industrial revolution, the transition from manufactory to factory production (since 1830). The abolition of serfdom (1861) | The distribution of double-entry system in the accounting due to translated publications of Western European literature | -                    | J. Hawkins <i>The Key of Commerce</i> translated from English (1783).<br><i>Instruction Is Necessary for Russian Merchants, and More for Young People</i> translated from German (1788) |

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|--|--|---|--|
|  | The formation of Russian bookkeeping thought since 1809 by K. Arnold, I. Akhmatov, E. Mudrov, I. Vavilov   |   | Publications of K. Arnold (1809, 1814, 1823), I. Akhmatov (1809), E. Mudrov (1846)   |
| The second half of the 19th century – the beginning of the 20th century. Monarchy. The continuation of the industrial revolution in the economy (until 1880). Economic crises and the growth of monopolism in the early 20th century | The distribution of the provisions of the Russian school of bookkeeping. Arnold's teaching development by P. Reinboth, A. Prokofiev, I. Valitsky, S. Ivanov, E. Feldhausen | Society for the Dissemination of Commercial Knowledge, St. Petersburg (1889-1917). Founder – E. Waldenberg.<br><br>Moscow Society for the Distribution of Commercial Education (1897-1907). Founder – S. Grigor'yev | Journal <i>Schetovodstvo (Accounting)</i> (1888-1904)<br>Creator – A. Vol'f  |
|  | The creation and dissemination of the Russian triple form of bookkeeping introduced by F. Ezersky (1836-1916)  | Society of Bookkeepers. Moscow (1892-1916). Founder – F. Ezersky  | Journal <i>Schetovod (Bookkeeper)</i> (1888-1889).<br>Journal <i>Practicheskaya zhizn (Practical Life)</i> (1889-1894).<br><i>Zhurnal Obschestva schetovodov (Journal of the Society of Bookkeepers)</i> (1896-1900) |
|  | The dissemination of the Russian school of accounting in the Russian regions (1809-1917)   | Provincial professional accounting societies (1894-1917)  | Journals of provincial accounting societies  |

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|--|--|--|--|
|  | M.Vasil'yev-<br>Yakovlev,<br>G.Bakhchisaraytsev,<br>V. Brunner, N. fon<br>Ditmar   | Moscow<br>Society for the<br>Development<br>and Distribution<br>of Accounting<br>Knowledge<br>(1907-1914).<br>Founder – M.<br>Vasil'yev-<br>Yakovlev | <i>Byulleten'</i><br><i>obshchestva</i><br><i>(Bulletin of the</i><br><i>Society)</i> (1907-<br>1914)            |
|  | The creation of<br>exchange theory (St.<br>Petersburg school) by<br>E. Sivers  | Russian<br>Accounting<br>Society<br>for Mutual<br>Assistance,<br>St. Petersburg<br>(1908-1916).<br>Founder – E.<br>Sivers                            | Journal<br><i>Kommercheskoe</i><br><i>obrazovanie</i><br><i>(Commercial</i><br><i>Education)</i> (1908-<br>1916) |
|  | The creation of<br>balance-sheet theory<br>(Moscow School) by<br>N. Lunsky,<br>G. Bakhchisaraytsev,<br>F. Belmer, A.<br>Roshakhovsky | Moscow<br>Accountants<br>Society<br>(1907-1909).<br>Founders – F.<br>Belmer,<br>V. Brunner, A.<br>Gulyayev   | Journal<br><i>Kommercheskiy mir</i><br><i>(Commercial World)</i><br>(1906-1909)                                  |
|  | Members of the<br>Society for the<br>Organization<br>of Accounting<br>Conventions:<br>N. Lunsky, A.<br>Rudanovsky                    | Society for the<br>Organization<br>of Accounting<br>Conventions<br>(1912)  | -  |

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|--|---|---|--|
| <p>The first half of the 20th century. The Revolution (1917). War Communism (1918-1920)</p>                    | <p>The creation of new accounting meters of War Communism. The creation of emergency accounting for military communism (P. Amosov and A. Savich)</p>  | <p>-</p>  | <p>-</p>   |
| <p>The first half of the 20th century. New economic policy with the elements of market economy (1921-1929)</p> | <p>Partial restoration of accounting used before the revolution by I. Nikolaev, A. Rudanovsky, A. Galagan.</p> <p>The development of exchange theory by N. Blatov.</p> <p>The development of balance-sheet theory by R. Weizmann, N. Pomazkov</p> | <p>Accounting Department of the Russian Technical Society, Moscow (1923-1925). Founder – A. Novikov</p> | <p>Journal <i>Schetovodstvo (Accounting)</i> (1923-1930)</p>           |
|  |   | <p>Institute of State Accountants-Experts (1924-1930)</p>   | <p>Journal <i>Vestnik IGBE (Bulletin of Institute)</i> (1928-1930)</p> |

|   |   |  |  |
|---|---|--|--|
|   |   | Association of the Accounting Staff (1924-1930)  | Journal <i>Schetnaya mysl (Accounting Thought)</i> (1925-1930).<br>Supplement <i>Sputnik kontorshchika i schetovoda (Accountant's and Clerk's Companion)</i> (1926-1928).<br>Supplement <i>Sputnik schetovoda (Accountant's Companion)</i> (1929-1932)   |
|   |   | Provincial professional accounting societies (1922-1924)   | -  |
| The middle of the 20th century. 1930-1953. Centrally planned and direct economy of socialism. The Great Patriotic War (1941-1945). Political repressions under Stalin (1930-1953) | The deformation of prerevolutionary accounting principles. Socialist normative accounting. An attempt to create the theory of unified socialist accounting. Restoration accounting as an independent discipline in 1932 | All-Union Society for the Promotion of Socialist Accounting (1931).<br>Central Office of National Accounting of the USSR under the State Planning Commission of the USSR (1931).<br>Leningrad Club of Accountants (1946 – 1986).<br>Founder – V.D. Sokolov | Journal <i>Za socialistichesky uchet (For Socialist Accounting)</i> (1930-1932).<br>1932 – the cessation of the activities of all accounting journals.<br>Exception: <i>Sputnik schetovodstva (Accountant's Companion)</i> .<br>Journal <i>Bukhgalterskiy uchet (Accounting)</i> (1937 till present) |

|   |  |   |  |
|---|--|---|--|
| <p>The middle and the end of the 20th century. Planned economy of socialism (1954-1984)</p>           | <p>The improvement of production accounting.<br/>The recognition of the theory of calculation and accounting of production costs.<br/>Unification of the chart of accounts and the typification of reporting forms</p>                     | <p>The Leningrad Club of Accountants continues to operate</p>   | <p>Journal <i>Bukhgalterskiy uchet (Accounting)</i> (continues to operate)</p>   |
| <p>The end of the 20th century. The formation of market economy (<i>perestroika</i>) (1985- 2000)</p> | <p>Reforming of accounting by A. Sheremet, V. Paliy, V. Getman, N. Kondrakov, Y.V. Sokolov, V. Y. Sokolov</p> <p>New chart of accounts (1991).<br/>The reform program in accordance with IFRS (1998).<br/>New chart of accounts (2000)</p> | <p>The Association of the USSR Accountants (was renamed several times) (1989 till present).<br/>The first president – A. Sheremet</p> | <p>Journal <i>Bukhgalterskiy uchet (Accounting)</i> (continues to operate).<br/>Journal <i>Konsul'tant bukhgaltera (Accountant's Consultant)</i> (1993 till present).<br/>Journal <i>Auditorskiye vedomosti (Audit Journal)</i> (1997 till present).<br/>Journal <i>Mezhdunarodniy bukhgalterskiy uchet (International Accounting)</i> (1999 till present)</p> |
|   |  | <p>The Institute of Professional Accountants in Russia (1997 till present).<br/>The first president – Y.V. Sokolov</p>                |  |



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|--|--|---|---|
| The beginning of the 21th century. Development of market economy | The process of harmonization of Russian and international accounting by V. Paliy, Y.V. Sokolov, V. Y. Sokolov, A. Sheremet, V. Getman, N. Kondrakov, L. Shneidman, M. Cooter | Association of Professional Accountants “Sodruzhestvo”. The president – A. Sheremet (2002 till present) | Journal <i>Bukhgalterskiy uchet (Accounting)</i> (continues to operate).<br>Journal <i>Accounting in State-Financed and Non-Profit Organizations</i> (2005 till present).<br>Journal <i>Vestnik Professionalnykh Bukhgalterov (Bulletin for Professional Accountants)</i> (2007 till present) |
|  |  | SRO of auditors Association “Sodruzhestvo”. The president – A. Sheremet                                 |   |
|  |  | The Institute of Professional Accountants in Russia continues to operate                                |   |
|  |  | National Organization of Financial Accounting and Reporting Standards Foundation (2003 till present)    |   |

*Compiled by the author*

Let us consider the development of accounting in Russia and the role of professional accounting societies using the data of the table.

### 3. ACCOUNTING AND ACCOUNTING SOCIETIES IN THE PERIOD OF THE MONARCHY

Russian accounting began to emerge in the first half of the 18th century during the era of Peter the Great's reforms, the period of active state building. At that time, the formation of industrial natural-value accounting started. This type of accounting was based on a simple linear entry borrowed from Sweden and the Netherlands. The word "accountant" in Russia was first mentioned in 1714 in *The Bulletin on Military and Other Matters*. By the end of the Petrine era there were 11 "book-keepers" in the state administration.

The second half of the 18th century – the first half of the 19th century. In the history of Russia this time is known as the industrial revolution, marked by the transition from manufactory to factory production that started in 1830 and the abolition of serfdom in 1861. In the development of Russian accounting theory, it was the period of distribution of a double-entry bookkeeping system spurred by the translations of Western European literature. Such writings include translations of J. Hawkins's book *The Key of Commerce* (1783) from English and the book *Instruction Is Necessary for Russian Merchants, and More for Young People* (1788) from German. In general, these publications set out the main provisions of the Italian school of accounting that was universally recognized at that time in Europe.

The Russian school of accounting began to emerge in the beginning of the 19th century. The school's founders were outstanding accounting scholars of their time: K. Arnold, I. Akhmatov, E. Mudrov, I. Vavilov. They wrote the first books on accounting, which had a significant impact on the further development of accounting in Russia.

K. Arnold for the first time made distinctions between the theory and practice of accounting, classified accounts as personal (correspondents) and impersonal, and contributed to the creation of Russian accounting terminology. His main works included *Accounting Tutorial* (1809), *Civil Accountancy Experience* (1814), *On the System of State Bookkeeping* (1823).

I. Akhmatov viewed accounting as a part of political economy. His work *Italian, or Practical Bookkeeping* represented almost a literal Russian translation of M. De la Porte's book. However, at that time it was the best publication on accounting issues (1809).

E. Mudrov deduced the balance equation:  $a = c + b$ , where "a" is asset, "c" is capital, and "b" stands for accounts payable. He also pointed to two options for the organization of industrial accounting based on the method of accounting set out in the German form of bookkeeping. Mudrov's main work *Accounting for all kinds of trade* was published in 1846 (Mudrov, 1846).

The second half of the 19th century – the beginning of the 20th century. The continuation of the industrial revolution in the Russian economy (until 1880), then economic crises and the growth of monopoly in the beginning of 20th century. During this period, the Russian school of accounting, and Arnold's accounting theory in particular, developed further. Such prominent scholars as P. Rainbot, A. Prokofiev, I. Valitsky, S. Ivanov, E. Feldgausen were the followers of this approach. The Russian triple form of bookkeeping created by F. Ezersky became widely known. New accounting systems were developed: exchange theory (St. Petersburg) and balance-sheet theory (Moscow).

Popularization of national accounting approaches was one of the tasks of the professional communities that were created during that time in order to spread commercial knowledge: the Society for the Distribution of Commercial Knowledge (1889-1917), the Moscow Society for the Distribution of Commercial Education (1897-1907), the Society of Bookkeepers in Moscow (1892-1916); Moscow Society for the Development and Distribution of Accounting Knowledge (1907-1914), the Russian Accounting Society for Mutual Assistance (1908), the Moscow Accountants Society (1907), the Society for the Organization of Accounting Conventions (1912). These groups conducted scholarly and educational activities, and organized public lectures and training courses. Each society considered it essential to publish their own academic journals.

The Society for the Distribution of Commercial Knowledge was the first association of accountants that targeted its activities, among other things, at popularization of the advanced accounting ideas of that time. The society was founded by E. Waldenberg. The society members discussed such topics as the method of the triple accounting system of F. Ezersky and the development of industrial accounting at the meetings.

The Society of Accountants in Moscow published the *Zhurnal Obschestva schetovodov (Journal of the Society of Bookkeepers)*. F. Ezersky, the creator of the theory of the Russian triple form of bookkeeping, was the founder of the society and the editor of the journal. The name of the theory could be explained as follows. Registration was conducted in three groupings, namely arrival, expenditure, and balance. Registers consisted of three books: a journal, a ledger book, and a report book (replaced the balance sheet). Only three accounts were used: cash, values, capital (Ezersky, 1876). F. Ezersky also edited and published the journals *Schetovod (Bookkeeper)* and *Practicheskaya zhizn (Practical Life)*.

Russian Accounting Society for Mutual Assistance published the journal *Kommercheskoe obrazovanie (Commercial Education)*. The society was founded by prominent Russian accountant E. Sivers, who also was the editor of the journal. E. Sivers was the author of the exchange theory of the St. Petersburg school that based on the exchange of goods as a foundation for the double entry system (Sivers, 1913).

Moscow Society of Accountants was engaged in publishing the journal *Kommercheskiy mir (Commercial World)*. The society was headed by F. Belmer, a representative of the balance-sheet theory of the Moscow school. According to this theory, accounts are the elements of balance sheet. The theory states that it is necessary to teach accounting from balance sheet to account, since details can only be understood in connection with the whole (Belmer, 1899). The society also included other prominent representatives of this school as its members, N. Lunsky, G. Bakhchisariyev, A. Roshakhovsky.

At the same time, provincial accounting societies started to emerge the Society of Accountants in Kherson (1894); the Unions of Bookkeepers and Accountants in Kiev and Kazan (1907); the Society of the Commercial School Graduates in Odessa (1907); the Accounting Society of the Perm-Ural Region (1911), that released the journal *Izvestia (News)*; the Baku Society of Accountants (1912), that published the journal *Vestnik (Newsletter)*, the Bookkeeping Department at the Local Branch of the Russian Technical Society in Kharkov (1912), that published the journal *Schetovodstvo i khozyaystvo (Accounting and Economic Management)*.

The active work of the above-mentioned accounting societies was interrupted in 1917 during the revolution that advocated for the complete negation of the past, including the accumulated economic and accounting knowledge.

#### **4. ACCOUNTING AND ACCOUNTING SOCIETIES AFTER 1917 REVOLUTION**

In the era of War Communism (1918-1920), the Commissariat of State Control established the Central State Accounting Office. The main task of this entity was to adapt traditional accounting methods to the new system of management. One of the goals of the operation was to work out new accounting indicators that would go along with the principles of War Communism. Thus labor, energy, and quantitative indicators were distinguished. At this time P. Amosov and A. Savich created the system of emergency accounting for war communism. The main idea was to maintain the centralized accounting for all movements of material resources within Petrograd, and, in the long run, within the whole country.

A new stage in the development of accounting and the creation of accounting professional societies began during the New Economic Policy (NEP) in 1921 – 1929. At that time, an attempt to restore the traditional pre-revolutionary accounting system was made, thanks to the efforts of such scholars as I. Nikolaev, A. Rudanovsky, and A.

Galagan. An accounting scholar N. Blatov introduced his exchange theory of accounting, while R. Weizmann and N. Pomazkov developed the balance-sheet theory.

Accountants' professional interests were expressed by several newly founded associations, the Accounting Department of the Moscow Branch of the Russian Technical Society (1923), the Institute of State Accountants-Experts (1924-1930), the Association of Accounting Staff (1924- 1930). The former association was the largest group that published the journal *Schetovodstvo (Accounting)*. The Institute of State Accountants-Experts published the journal *Vestnik IGBE (Bulletin of Institute)* in 1928-1930. The Association of Accounting Staff published the journal *Schetnaya mysl (Accounting Thought)* (1925-1930) and its supplement - *Sputnik kontorshchika i schetovoda (Clerk and Bookkeeper's Companion)* (1926-1928) which was later renamed to the *Sputnik schetovoda (Accountant's Companion)* (1929-1932).

During the same period, new provincial accounting circles and clubs were formed in Russian towns: Chita (1922), Rostov-on-Don (1923), Nalchik (1924), Novo-Nikolaevsk (1924), Kiev (1924), Stavropol (1924), Tiflis (1924), Vladikavkaz (1924), Ekaterinoslav (1924), and Pyatigorsk (1924).

During the formation of the socialist centrally planned and directed economy and during the time of political repressions under Stalin in 1930-1953, the foundational accounting principles were deformed. The concept of socialist accounting came to the fore in accounting as a discipline. This concept was based on the prevalence of operational and regulatory accounting methods. Operational accounting suggested by M. Rudakov, R. Mayzels, A. Weisbord, and V. Zuberbillier was disseminated. The development of the balance-sheet theory was supported by Y. Galperin, N. Kiparisov, N. Leontiev. Balance sheet study emerged as a separate discipline. N. Weizmann, N. Blatov, I. Nikolaev, and N. Pomazkov were among the protagonists of the balance sheet study. The theory of calculation was introduced and popularized by A. Rudanovsky, A. Galagan, N. Blatov, and V. Stotsky. During this

period, regulatory accounting was developed by M. Zhebrak. There were new forms of bookkeeping that were created during this time. They are: punch-cards form of bookkeeping suggested by V. Isakov, variants of the memorial-order form by A. Dodonov.

At this stage, accounting societies were either subjected to association by order, or were completely dissolved. Publishing societies completely stopped operating in 1932, and, as a consequence, all accounting journals were closed. Only one journal was still published, *Sputnik schetovodstva (Accounter's Companion)*. In 1937 the first issue of the journal *Bukhgalterskiy uchet (Accounting)* was released. The publication still exists today.

Initially, all accounting organizations were dissolved or merged into the Association of Accounting Staff. However, in 1931, the Association was reorganized into the All-Union Society for the Promotion of Socialist Accounting, which replaced all accounting journals that were published by one journal entitled *Za socialisticheskiy uchet (For Socialist Accounting)*.

In 1931, the Central Office of People's Economic Accounting of the USSR was established under the State Planning Commission. Its main goal was to develop unified principles for operational and statistical accounting. In the book *The History of Accounting* historians of accounting Y.V. Sokolov and V. Y. Sokolov said: "It was a hard time: vibrant creative thought disappeared from the accounting profession for many years" (Sokolov Y., Sokolov V., 2004, p. 205).

Nevertheless, Russian accounting thought continued to develop even at that time, primarily due to the educational activities of the Leningrad Club of Accountants founded by V.D. Sokolov in 1946. The club was a voluntary professional association, which gained wide popularity in the course of its activities. The club members discussed at the meetings such important issues of accounting theory and practice as

the first studies on accounting modeling in the country and the history of accounting. The club was active for forty years (Karelskaia S., Sokolov V., 2012).

Further formation of theoretical and practical components of socialist accounting was observed during the period 1954-1984: development of the theory of calculation and accounting of production costs by M. Zhebrak, A. Narinsky, A. Margulis, S. Stukov, N. Chumachenko, E. Gilde, V. Ivashkevich; the dissemination of mechanized processing of economic information; creation of a unified *“Chart of Accounts for the Accounting of Production and Economic Activities of Enterprises, Construction Sites and Economic Organizations of Union, Republican and Local Subordination”*.

## **5. ACCOUNTING AND ACCOUNTING SOCIETIES IN THE PERIOD OF MARKET ECONOMY FORMATION AFTER 1985**

A very important stage in the development of accounting was achieved during the period of the formation of market economy in Russia in 1985-1998, so called perestroika. It became necessary to reform the system of socialist accounting that was used before. A number of scholars who are very well-known in Russia, such as A. Sheremet, V. Paliy, V. Getman, N. Kondrakov, Y.V. Sokolov, V.Y. Sokolov and others made a significant contribution to the accounting reform.

Reforming of accounting took place with the assistance of both international organizations and newly created Russian professional societies. In 1989, the Association of Accountants of the USSR was established. It was renamed the Association of Accountants and Auditors of the CIS after the collapse of the USSR. The organization united all the accounting associations of the new independent CIS states. Since 2002, the organization began to function as Sodruzhestvo, the International Public Organization Association of Accountants and Auditors. At the initiative of “Sodruzhestvo”, a self-regulating organization of auditors Association “Sodruzhestvo” was established



and operates till nowadays. At present, the Association of Professional Accountants “Sodruzhestvo” also operates in Russia.

Non-commercial partnership the Institute of Professional Accountants of Russia (IPAR) was established in 1997. One of the founders of the organization and its first president, Y.V. Sokolov, was a well-known economist and an honored scholar of the Russian Federation. Since 2007, IPAR has been publishing its own journal *Vestnik professional'nykh bukhgalterov (Bulletin for Professional Accountants)*.

In 2003, the National Organization for Financial Accounting and Reporting Standards Foundation (NOFA Foundation) was established. The purpose of the organization is to promote the introduction of universally recognized and internationally used forms of financial accounting and reporting, as well as to develop rules and standards in the economic practice. The Foundation is a non-governmental organization that unites representatives of all professions related to the preparation, audit and use of financial statements, as well as the representatives of regulatory bodies.

In the process of transition to international standards and the harmonization of accounting, a big role is assigned to the leading international auditing firms, which are now represented by the Big Four. EY were the first to started operations in Russia in 1989. KPMG and Deloitte have been operating in Russia since 1990, and PWC first started operating in 1913.

At that time, various journals appeared and continue to be published today: *Accountant's Consultant* (1993 – till present), *Audit Journal* (1997- till present), *Accounting in Budget and Non-Profit Organizations* (1998 – till present), *Accounting in Publishing and Printing* (1999 – till present), *Mezhdunarodniy bukhgalterskiy uchet (International Accounting)* (1999 – till present).

## 6. CONCLUSION

Summarizing the above, we can draw the following conclusions.

The two-century long history of accounting in Russia reflects the political and economic processes taking place in the Russian state. The formation and further evolution of accounting was determined by the level of development in industry and trade, and by the need for accounting and control over economic activities.

The demand for accounting, caused by the dynamic development of industry in Russia in the 19th century, led to the formation of Russian accounting thought. The ideas and approaches introduced by Russian economists and accountants were popularized with the help of professional associations, their scholarly, educational, and publishing activities. In the history of accounting in Russia there is a large number of voluntary public formations such as unions, societies, circles, and associations that were active during certain historical stages and made significant contributions to the establishment of accounting as a profession. It is possible to distinguish three most productive stages in the operation of Russian accounting associations. We refer to them as “pre-revolutionary period”, “post-revolutionary period”, and “perestroika period”, which shows that this classification is based on historical periodization.

The pre-revolutionary period was the stage of monopolistic capitalism in Russia. The economic demand and active development of Russian academic accounting thought was accompanied by wide educational activities of a large number of professional accounting societies, both in the capital city and in the province. The revolution of 1917 and the subsequent denial of the entire bourgeois lifestyle, including accumulated accounting knowledge, led to the closing down of those societies.

The post-revolutionary period was the stage of a new economic policy that featured some elements of market economy relations and was an attempt to restore canonical accounting principles. These attempts

were carried out by the accounting societies of that time. Unfortunately, the activities of those societies were ceased by force in 1930 at the outbreak of severe political repressions that harmed the accounting thought as well.

The perestroika period was the next stage in the development of market economy in Russia. It demanded the reform of the socialist accounting in order to meet the standards of market capitalism, and the leading role here belonged to a new generation of professional accounting societies.

Thus, the main feature that characterizes the operations of professional accounting societies in Russia in the 20th century is the lack of opportunities to continue their scholarly and educational activities for a significant period of time due to political shocks in the Russian history. Of course, these circumstances affected Russian accountants' professional level and the prestige of the profession.

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### III

#### ***Tarım işletmeleri muhasebesi***

XIX. Yüzyılın son çeyreğinde ve XX. yüzyılın başlarında yayınlanan ziraat işletmeleri muhasebe kitaplarının sayısı fazla...

Cumhuriyet'te azalmaya başlıyor niçin?

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