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**Ф.В. ЕЗЕРСКИЙ И РАЗВИТИЕ ТЕОРИИ И ПРАКТИКИ
БУХГАЛТЕРСКОГО УЧЕТА В РОССИИ****Н.В. Платонова**

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Теоретик и изобретатель «русской тройной бухгалтерии» Ф. Езерский (1835–1915) внес значимый вклад в продвижение в царской России теории и практики бухгалтерского учета. В книге «Обманы, убытки и ошибки, скрывающиеся в верных балансах двойной итальянской системы счетоводства и открываемые признаки верности русской тройной системы», опубликованной в 1876 г., он подверг резкой критике итальянский метод двойной бухгалтерии, которая широко распространилась по всей Европе с конца Средневековья и воспринималась как наиболее разработанный метод для записи хозяйственных операций. Критикой он не ограничился – представил заявку на изобретение авторского метода: «тройная бухгалтерия», для того, чтобы улучшить профессиональную подготовку, навыки и практику российских предпринимателей, а также управление государственными финансами. Несмотря на некоторые оговорки и критику, высказанные другими теоретиками учета, Ф. Езерский был убежден в полезности своего изобретения, а также потратил много времени и усилий, чтобы сделать его известным в стране и за рубежом. В 1874 г. он организовал специальные курсы в Санкт-Петербурге, позднее в Москве, на которых преподавали правила и процедуры, связанные с учетом, бюджетированием и внутренним контролем. Ф.В. Езерский известен также как учредитель одного из первых российских журналов по бухгалтерскому учету (1889, «Счетовод»), первый год он его издавал на личные деньги. В статье обсуждаются некоторые интересные аспекты его личности, оригинальные черты системы бухгалтерского учета, предложенного Ф. Езерским, также содержание дебатов по этим вопросам среди теоретиков и практиков бухгалтерского учета. В выводах подчеркивается роль идей, теории, методологии Езерского в формировании бухгалтерской науки и развитии бухгалтерской профессии в России.

Ключевые слова: бухгалтерский учет, управление, экономическая и деловая история, Ф.В. Езерский (1835–1915), история бухгалтерского учета, тройная бухгалтерия.

**F.V. EZERSKY AND THE DEVELOPMENT OF ACCOUNTING
THOUGHT AND PRACTICES IN RUSSIA****N.V. Platonova**

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As a controller of state finances, theorist and inventor of triple-entry accounting system, F.V. Ezersky (1835–1915) contributed greatly to the dissemination of accounting and management knowledge and practices in Imperial Russia. In a book published in 1876, entitled «The frauds, losses and errors in the balance sheets as a part of the double-entry system of bookkeeping and detected by the indicators to the accuracy of the accounts offered by the Russian triple-entry accounting system», he severely criticized the Italian method of double-entry bookkeeping, which had widely spread across Europe from the end of the Middle Ages and was perceived as the most developed method for the record-

ing of business transactions. Then, he provided his own method of bookkeeping, called the triple-entry accounting system, in order to improve the vocational training, skills and practices of the Russian businessmen as well as the management of the state finances. Despite some reservations and criticisms expressed by other accounting theorists, Ezersky was convinced of the usefulness of his invention and also spent much time and effort to make it known in the country and abroad. In 1874, he created special courses in St. Petersburg and later in Moscow, where the rules and procedures related to the bookkeeping, budgeting and internal controls were taught to the interested public. The publication of the first specialized journals helped to spread accounting knowledge in the country and to fuel debates about the Ezersky's accounting system. While his opponents gathered around the journal Accounting (Schetovodstvo) founded in 1888, Ezersky created in 1889 his own journal, The Accountant (Schetovod), for which he used his personal funds for a year. He also elaborated an abacus designed to make arithmetic calculations and be accessible to many people. In this paper, we will highlight some interesting aspects of his personality as well as the original features of the Ezersky's accounting system and the debates on this subject among accounting theorists and practitioners. The conclusion aims to emphasize the role of Ezersky in the conceptual underpinning of accounting thought and the development of accounting profession in Russia.

Keywords: accounting thought, control, economic and business history, F.V. Ezersky (1835–1915), history of accounting, triple-entry bookkeeping system.

Introduction

Fedor Venediktovich Ezersky (1835–1915) was a prominent figure of Russian accounting science during the second half of nineteenth and the beginning of the twentieth centuries. He published many works that covered both the theoretical and practical issues of accounting and management. Ezersky served as controller of state finances, but he was best known as the inventor of the triple-entry accounting system. In this paper, we will first highlight some interesting aspects of his personality and rich career that oscillated between the public and private sectors. Secondly, the original features of Ezersky's accounting system and the debates on this subject among the economic and accounting circles will be analysed. The aim of our study is to emphasise the role of Ezersky in the conceptual underpinning of accounting thought and the development of the accounting profession in Russia, which should be discussed in connection with the European context.

1. A Theorist of accounts with an unusual background

Throughout his career Ezersky was a man of strong personal character, who was devoted to his craft and true to his ideas [On the biography and scientific work of Ezersky see 4, 17, 28]. Born into a noble family in 1835, he spent his youth in the Mogilev province, in Belarus. His parents home schooled him and then he completed his education in Chernigov. After finishing his studies Ezersky became an employee at the Mogilev court of justice and in 1855 he reached St Petersburg to serve in the Ministry of War. He worked alongside his paternal uncle, Grigorii Ezersky, who headed the office of audit within the Department of Supplies. In 1853 the Crimean War broke out between Russia and the Ottoman Empire and its allies, which ended with the Russian defeat and the treaty signed at the Congress of Paris in 1856. Though not personally

on the battlefield, Ezersky conducted a study calculating the costs and expenses for the supplies, including the fodder for the horses, to maintain an army of one million men per day. He was awarded with the Order of Saint Stanislaus for this work.

The following years, which coincided with the period of great reforms initiated by Tsar Alexander II (1855–1871) to modernise the Russian state and society, were the most important in Ezersky's career. The abolition of serfdom announced by the Manifesto of 1861 was a key event that had huge social, political and economic consequences. Other reforms were carried out in the fields of local government, finance, justice, army, and education. M.Kh. Reutern, J.A. Hagemester, E.I. Lamansky, and V.A. Tatarinov represented a new generation of officials and economic and financial specialists with liberal views who were brought into the government. In a short time, they conceived an ambitious agenda of reforms that helped to remedy the financial crisis of 1856 and to modernise the Russian financial and banking system. These reforms gave impetus to the economic development of Russia during the second half of the nineteenth century [On the rein of Alexander II and his reform policies see, for example: 5, 22, 29].

Ezersky was among the earliest of those who wanted to make changes in Russia. He was in contact with Valerian A. Tatarinov, who was promoted to State Controller in 1863, and married the sister of his wife. After studying the budgetary law and administrative and financial systems of Western Europe for two years, Tatarinov returned to St Petersburg in 1858 and prepared a report including innovative principles and procedures which were adopted for the future reform of Russia's state budget and accounting system. Despite its implementation continuing until the end of the 1860s, this reform was of major importance for the Russian monarchy, which until that time had maintained extreme secrecy regarding the budgeting process, as well as the absence of a unified treasury system. This reform culminated in the Regulation of 22 May 1862, which first specified a framework of the rules and procedures for budgeting and public spending, and, more importantly, made the state budget open to the public. Other positive accomplishments of the reform included the centralisation of the management of government revenues and expenditures and the development and strengthening of the accounting rules and controls throughout the empire. In addition, the State Control (*Gosudarstvennyi kontrol*), which was located in the capital, was confirmed as the supreme body of financial control. A network of Chambers of Control (*kontrolnye palaty*) was created under its direction in most of the provinces. They had to check the annual accounts and supporting documents produced by the local administrations and to report all findings of financial irregularities to the State Control and through it to the tsar [see 21 and 22 for more details].

Appreciated for his professional and personal skills and qualities, Ezersky was associated with the implementation of these changes. In particular, in 1861 he was commissioned to reorganise the financial management of the imperial regiments that served in Warsaw. The following year, he audited the accounts related to the army supplies in Astrakhan and he was then involved in the investigation into fraud within the supply service in Tsaritsyn. In addition, his participation in a special commission charged with improving the accuracy of

accounting and the elaboration of a regulation for the management of materials and stock was beneficial to his career. In 1864, Ezersky was appointed as a chief controller in the newly created Chamber of Control in Tver. In the same year, he conducted an audit of military records in the Vilna governorate. However, in 1867 Ezersky decided to resign from public administration in order to travel to Western Europe.

Ezersky mainly stayed in Dresden and focused on studying the European economic and accounting literature. According to him, he desired to enrich his theoretical knowledge of accounting and to improve accounting and management practices. Thus, in 1873 he published his first theoretical essay [11], which exposed his views on the objectives and the role of accounting and provided a description of his main invention, which he called the triple-entry accounting system. He stated that it was a good alternative to all the other modes of bookkeeping in existence until then. After Ezersky returned to Russia in 1876, he published a book entitled *The frauds, losses and errors in balance sheets as a part of the double-entry system of bookkeeping and detected by the indicators to the accuracy of the accounts offered by the Russian triple-entry accounting system* [8]. This book was one of his reference books. Another book, which was published in four languages in 1878, compared the single, double (Italian), English and triple (Russian) entry systems of accounting [6]. Later, he wrote many other works through which he developed his theory of accounts and was critical of the system of bookkeeping originally invented by medieval Italian merchants.

In the following years, Ezersky lived a full and active life. He tried hard to disseminate and develop his theoretical views through the activity of teaching and training. A good experience, reputation, and relationships acquired in the fields of finance and accounting helped to make him valuable to both the public administration and businesses. Ezersky was often requested by various commercial, agricultural, and industrial entities to conduct an assessment of the situation and to solve practical management problems. For example, he provided useful advice to help the provincial and district zemstvo assemblies of Chernigov, Pskov, and Shuisk as well as the Moscow Credit Society to properly run and monitor their economic affairs.

From his appointment as State Controller in 1878, Dmitri M. Solsky aimed at strengthening the central apparatus of control and its competences and activities. Hence, the State Control carried out increased controls over the state-owned companies involved in the building and maintenance of railways. It also sought to introduce better supervision of the financial management within private railway companies. When Ezersky returned in the State Control in 1881, he made an active contribution towards this goal. He travelled to Belgium, France, and Germany to study the organisation of management and accounting in the companies operating railway networks.

At the age of 65, Ezersky decided to enter into the service of the Ministry of Public Instruction. From 1900 to 1903, he became an honorary guardian and trustee of the Larin School, which, since its foundation in 1835, had been designed not exclusively for nobles but also to allow merchant sons to receive a basic education. Gifted with languages and involved in the promotion of knowledge and skills, Ezersky attended the International Geographical Congress in 1913

and presented a project which consisted in creating a universal alphabet that could phonetically transcribe all the languages of the world and that would be easy to use for instruction everywhere.

Between the second half of the eighteenth century and the mid-nineteenth century, Russia was a deeply agrarian country. However, despite the existence of serfdom and the privileges of the nobility, some changes occurred in Russia's industry and trade. This is the context in which the imperial power approved the establishment of a first commercial school in Moscow in 1772 and also encouraged the publication and dissemination of literature for the use of merchants in the country. These were firstly the translations of German, English, and French textbooks and works on accounting and trade, through which the double-entry system of bookkeeping was beginning to spread in Russia [see 20, 28]. It can then be seen that accounting thought emerged with a time gap in Russia, and the Western influence played a key role in its formation between the second half of the eighteenth and the nineteenth centuries. Russians increasingly used the term «buhgalterii», borrowed from the German «buchhaltung», to designate accounting. Rather, Ezersky preferred the use of the Russian traditional term «schetovodstvo» and constantly criticised or found a way to replace the double-entry accounting system. In the brochure of 1900 [9] he insisted on the need to Russify the vocabulary and to promote accounting education in the Russian language. Therefore, it was advised that words and terms of foreign origin such as «Account», «Accounting», «Debit», «Credit», «Active», «Passive», and «Result» should be substituted with the Russian-language equivalents: «Schet», «Schetovodstvo», «Priho», «Rashod», «Sredstva», «Pogasheniia», and «Ostatok».

The changes in the last third of the nineteenth century led Russia into the era of industrialisation. The implementation of the successive policies of Finance Ministers Mikhaïl Reutern, Nikolai Bunge, Ivan Vyshnegradsky, and Sergei Witte favoured industrial modernization, the development of markets, and entrepreneurship. More railways were built and foreign investment attracted. With this, the links were forming between industry and science. Indeed, Ezersky was one of the first to contribute to the birth of the mechanical calculator industry in Russia. In 1872 he elaborated an abacus, the schety, designated to make arithmetic calculations easier. In 1874 he received a patent provided by the Department of Manufactures and Trade of the Ministry of Finance. Two years later he went to the United States and was awarded for the schety's design by the Philadelphia Congress. Ezersky used the abacus in his activity and also demonstrated it in his public lectures and teaching. He considered the abacus as an instrument to be used by individuals and in governmental offices, banks, and businesses in order to improve the accuracy of calculations and working practices. At the same time, Ezersky must have been aware of the invention of the mechanical calculator, such as the arithmometer designed by P.L. Chebychev (1821–1894), a mathematician and engineer, as well as a member of the St Petersburg Academy of Sciences from 1859 [For more information, see 2]. Chebyshev also sought to promote the use of his calculator machine in Russia and abroad, although it was less efficient than one built by the Swedish engineer W. T. Odhner and because of its size it was less convenient than Ezersky's abacus for day-to-day operations in shops and businesses.

2. The main features of ezersky's accounting system

Ezersky defined accounting as a science that deals with the keeping of records of transactions conducted by an individual owner or in a company. It should allow them to acquire knowledge and tools that are required to effectively manage the company's assets and to determine the profits or losses of the business. Accounting tools evolved over time with the changes of the world and economic environment. From ancient times to the Middle Ages accounting was rudimentary and was still arranged in a single column with dates and amounts paid or received. As the trade, currencies, and loans expanded and merchants began to build material wealth, they needed a more efficient bookkeeping of what was owed and by whom. In 1494, the Italian mathematician and Franciscan monk Luca Pacioli published his famous treatise *Summa de arithmetica, geometria, proportioni et proportionalità* in Venice, showing the benefits of the double-entry system for bookkeeping. In the following centuries, this method spread widely throughout Europe. However, in 1796 Edward Thomas Jones (1767–1833) published a book under the title of *The English system of bookkeeping by single or double entry*, in which the avoidable weaknesses and problems resulting from its use in business were pointed out. Ezersky shared the view of the English writer, but seems to go further than him in the criticisms of the double-entry system. According to Ezersky, it was an imperfect system that yielded abundant and confusing accounting, which left the door open to fraudulent behaviour. As a result, Ezersky advised that people abandon it and adopt a new method that he invented to keep track of business transactions. He did not hesitate to present the triple-entry system as the culmination of a long evolution of accounting from the start of human civilisation.

His works present an overview of the system's components and advantages as follows. The main difference between the two systems was related to the number of books of accounts or rather booking parallels, the interior arrangement of these books and the method of deducing the balance of accounts. As usual in the double-entry accounting system, all of the business transactions were entered in the main books (the journal and the ledger) and in various auxiliary books, such as the cash-book, the bill-book, the book of current accounts and others. The journal entries accumulated in chronological order were reported in the two-column ledger. Ezersky not only criticised the double-entry system for using too many books, he also found out that «it renounced the practice of making balances from the auxiliary books, although they are the main spring of commercial business. The contrary, the accountant draws balances from the dead books (i.e. the journal and the ledger) which, properly speaking, are useless, as they are neither used for calculations nor information» [6, p. IV–V].

The Russian triple-entry system had been so called because of its booking parallels: 1) a chronological entry, 2) systematic accounts, and 3) a summary of accounts. Moreover, it required only three books: the capital book, a systematic accounts book (active debts account, passive debts account) and the balance book. Ezersky suggested that the work of the accountants would be facilitated by the removal of the ledger and other «dead books». With regard to the content of these books, just as the Italian method of bookkeeping consisted of the two opposite sides (debit and credit), in a like manner three sides – 1) actual receipts,

2) effective deliveries, and 3) results – characterised the system that Ezersky established. The capital book included three accounts: cash, valuables and capital, each of which was subdivided in the receipts and deliveries.

Under the double-entry accounting system, financial results were most often highlighted during the preparation of the balance sheet at the end of the year. However, the primary objective of Ezersky's system was to be able to say at any time the financial situation of a business and its profits or losses.

For Ezersky, the double-entry system of bookkeeping was not sufficient because accounting irregularities cannot be identified directly and immediately. For this reason he even qualified it as a deceptive or fraudulent practice. With this in mind, Ezersky developed a set of procedures for internal controls that were designated to protect businesses from accounting errors and fraud. Ultimately, he suggested that his system was more effective for bookkeeping and provided a more accurate picture of a company's wealth.

3. A Mixed reception

Ezersky's invention received mixed reception from economic and accounting communities. Such renowned accounting thinkers as P.I. Reinbot (1839–1916), A.M. Wolf (1854–1920) and E.G. Valdenberg (1837–1895) were among its main opponents. Pavel Reinbot taught at the Imperial School of Commerce in St Petersburg. He published, with the support of his colleague Povetkin, a critical article about Ezersky's accounting system in the pages of the St Petersburg Stock Exchange's newspaper on the 9th and 16th December 1874. In January 1875, a debate was organised within the school. Its director, M. M. Bogoiavlensky, invited Ezersky to participate in this debate, but he did not come. In addition, Reinbot published a brochure that was impressively entitled : The double or triple-entry system, which is best for accounting? [24]. Most critics argued that Ezersky's system was not new and that it would be difficult to apply. Some considered that it was only an improved form of double-entry accounting. In response, Ezersky published a brochure in which he replied point-by-point to these criticisms [10].

The controversy surrounding the system of accounting invented by Ezersky continued into the following decades, without hindering its dissemination in the country. In 1874, Ezersky took the initiative to create special courses in St Petersburg and from 1887 in Moscow with the aim of providing Russians with practical knowledge of accounting and how to run a business. Priority was given to teaching people how to keep the books with the triple entry sides, but the other existing concepts and methods for recording, reporting, and summarising financial information as well as budgeting and internal controls were also taught. In addition, there were other subjects such as commercial arithmetic, Russian commercial laws and customs, and the rules of business correspondence. As mentioned in the report published on the occasion of the 35th anniversary of Ezersky's accounting courses in 1909 [7], throughout those 35 years of existence around 9,500 people had attended these courses, including businessmen, state employees, students and women. At the end of teaching, which lasted eight months, they passed examinations.

Moreover, Ezersky gave public lectures to stimulate the interest of broader economic and academic communities in his theory of accounts and the field of

management in general. In particular, he made a presentation in the Moscow Polytechnic Institute in 1885, the Imperial Agricultural Society of Moscow and of Kharkov in 1888, and in the Imperial Russian Technical Society in 1892. He also participated in the International Accounting Conference that was held in Charleroi, in Belgium, in 1911. As a result, his theoretical ideas were known internationally and the triple-entry system was recommended by the conclusions of the conference for vocational training in Europe, as were the logismography of Giuseppe Cerboni (1827–1917) and the statmography of Emanuele Pisani (1845–1915).

The publication of specialised periodicals and commercial literature helped to spread accounting knowledge in Russia and to fuel debates about Ezersky's triple-entry bookkeeping system. While his opponents gathered around the journal *Accounting* (*Schetovodstvo*) founded by A.M. Wolf in 1888, in 1889 Ezersky created his own journal, *The Accountant* (*Schetovod*), for which he used his personal funds for a year. A distinctive feature of this journal was to publish both theoretical articles and information that was of direct use to practitioners, discussing accounting principles, standards, the purposes and procedures of auditing, business bankruptcy, as well as the duties and the role that an accountant should perform in the business process and society. After the 1890s two other journals were published under the direction of Ezersky: *The Practical Life* (*Prakticheskaya zizn'*) and the *Review of the Society of Accountants* (*Zurnal Obshchestva schetovodov*) during 1896–1903. *The Accountant* was renewed in 1911 and merged with *The Practical Life* in 1914 [for more detail, see 27].

With the active support of Ezersky, the Society of Accountants was instituted in Moscow in 1892. Similarly to the St Petersburg Society for the dissemination of commercial knowledge that was founded in 1889, the Moscow Society of Accountants was one of the first professional associations designated specifically for accountants and managers, who had been growing in number in trade and industry in the last third of the nineteenth century. Its statute indicated that the association dealt with all matters concerning accounting, statistics and economic and financial issues. The main purposes were to promote accounting and management skills and knowledge in Russia, and to support and develop the general and professional interests and activities of its members, including helping them to find a position and providing advice in the related fields. The association, which was under the aegis of the Ministry of the Interior, was run by an executive board elected by the general assembly of its members. To be admitted to the association, each person had to pay an annual fee for membership. Among its member-benefactors and honorary members were Grand Duke Sergei Alexandrovich, Senator Anatoly F. Koni, and Minister of Finance Sergei Witte. Many supported the views of Ezersky and applied his triple-entry system in their businesses. At the turn of the nineteenth and twentieth centuries a general discussion took place regarding a project for creating a body of chartered accountants in the Russian Empire, following the example of the Institute of Chartered Accountants in England and Wales and similar professional bodies representing chartered accountants in Europe. Divergent views and proposals on what should be the legal status and objectives of the Institute of chartered accountants in Russia, as well as the professional qualification and skills of its members for performing their duties were expressed by the Society for

the Dissemination of Commercial Knowledge and the Moscow Society of Accountants, but these proposals were unsuccessful [see 16 for more details].

Conclusion

Ezersky was a theorist of accounts with an unusual background. He himself said that his aim was to find a way in which accounting would be able to respond to the requirements of clarity, conciseness, completeness and truthfulness. For this, «it was needed to gather all that was already known about this subject and, after comparing different rules and methods for accounting, to separate what was essential from what was useless» [11, p. III]. As a result, he provided many original ideas and writings that contributed to the development and dissemination of accounting and management knowledge in imperial Russia. However, Ezersky's triple-entry accounting system was a controversial issue, and it had both supporters and critics.

According to the Soviet theorist and historian of accounting N.S. Pomazkov (1889–1968) [23, p. 209–223], Ezersky was among the early promoters of the so-called materialist view of accounts. The main representatives of this view were the Italian accounting thinker Lodovico Giuseppe Crippa [3], and Friedrich Hügli (1833–1902) [12, 13] and Johann Friedrich Schär (1846–1924) [25], both born in Switzerland and teachers at German universities, who elaborated the theory of two sets of accounts. Hügli was familiar with Ezersky's work, to which he made reference in his major book *Die Buchhaltungs-Systeme und Buchhaltungs-Formen* [12, p. 209; 14, p. 216]. On the other hand, recent studies [14, 15, 18, 19] have stressed that Ezersky has the merit of contributing to the theoretical development of accounting through an analysis of concepts such as capital and assets, and the drawing of the balance sheet and the loss and profit account. In particular, as author of the dynamic theory on the balance-sheet, Eugen Schmalenbach (1873–1955) [26] had concerns and ideas very similar to those of Ezersky, pointing out the importance and the advantage of the synthesis of accounting documents for accurate comprehension of any company's economic reality and forecasts regarding its subsequent evolution. In Soviet Russia, in his theoretical work published in 1930 N.A. Blatov (1875–1942) [1] states that determining annual economic results is the main objective of the balance sheet. These ideas and approaches provided inspiration for various balance-sheet theories and schools of accounting thought in Europe, while forming the basis of the economic view on the nature and the role of accounts that is prevalent today in the business world.

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