

HISTORY OF ACCOUNTING RESEARCH IN SAINT PETERSBURG (LENINGRAD) AFTER WORLD WAR II

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Abstract

This paper reviews the structure of scientific research in Accounting in the USSR in the post war period. The analysis is performed on the basis of materials of the Leningrad Club of Accountants (1946-1991). All results of all scientific research done in Saint Petersburg happened to be concentrated in all meetings and materials of the Club. The Club activities had not only a significant impact on the development of theoretical research and enhancement of Russian accounting practice, but also was an important source of data about the Soviet accounting system in the West thanks to publications of the Club Chronicles by Derek Baily in “The Soviet Accounting Bulletin”. The Club was also a unique organization that conducted research in accounting history. This paper gives an analysis of the main topics of research and of the contribution of scientists in Accounting.

Keywords: accountant, accounting research, Soviet accounting system, accounting history

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Introduction

World War II marked a change in the Soviet society and its ideology. New features were introduced like separate classes for boys and girls, the end of free education, prohibition of abortion, introduction of a tax on childless individuals, etc. Proletarian internationalism was changed to « superpowerism », antisemitism and xenophobia. Empire style replaced constructivism.

These changes affected accounting as well. Research themes had changed. For one part these researches became more technical as a result of scientific progress and a larger implementation of computers. On the other hand research was made more scholastic. Accountants moved from more essential problems of preparation of financial statements to arguments on accounting objectives and methods, calculations for the setting of prices, the advantages of socialist accounting over capitalistic accounting, the assertion of soviet accounting as being unique, etc. This was a time of pseudotheories (Sokolov, 2003. p. 208). Positive changes after Stalin’s death promoted the return of accounting research to practical theory. But there were still significant changes in the structure of research.

This paper analyses the main accounting topics during the period from World War II until the end of the Soviet Union. There was an Accountants Club in Saint Petersburg (at that time Leningrad) precisely during this period (1946 – 1991). An analysis of its work can therefore be considered as a representative reflection of accounting researches conducted at that period.

It is a good representation because those who took part in the works of the Club were mainly professors of Leningrad Universities and accountants of all sectors of the economy.

Club meetings were attended mainly by professors and academics. There could not have been an accounting professor in Leningrad who would not lecture at the Club or take part at the Club's meetings. In the archives of the Club stored in the Ya.V. Sokolov's library there are documents describing 24 out of 45 years of the organisation history. There you may find information on 293 reports made during meetings.

The Accountants Club

The Accountant's Club was established in Leningrad (St Petersburg) in 1946. The creation of the Club establishment was initiated and actively supported by the Higher Trade Commercial Centre, Accounting Departments F. Engels' Institute of Soviet Trade and N.A. Voznesensky's Institute of Economics and Finance of the Trade and Economics Institute (St Petersburg State University of Economics at that time), The Club held monthly meetings; arranged conferences and meetings on accounting; developed proposals and recommendations on accounting and allied subjects, cooperated with research establishments. To increase the accounting and economic knowledge of accounting specialists, the Club held lectures, workshops, advisory sessions and reports and arranged exchange events and business trips. The Club held discussions of professional editions, thesis works and reviews as well as accounting contests. The Club assisted in both publishing and re-publishing works on accounting (the Accountant's Club, 1969, p.78).

The Club was founded by Viatcheslav Dmitrievich Sokolov (1893-1982), chief accountant of the Direction for Leningrad Trade, a student of Mikhail Pobedinsky (1859-1926).

The Club still had the following objectives: developing creative initiative of accountants from trade organisations aimed at improved and simplified accounting, increasing its role in entity management; study, development and wide discussion of the hottest accounting topics and related science disciplines; exchange of experience, Publicity of economic knowledge, advanced training of accountants; organising parties and various meetings of accounting employees (Leningrad Accountants' Club, 1969, p. 78).

The Club existed solely at the voluntary initiative of its members and could be joined by everyone (accountants, economists, statisticians and other professionals). State financial support was limited only to provision of a lecture room for monthly meetings, publication and circulation of monthly notices about forthcoming meetings. In 1986 the club celebrated its 40th anniversary, for which it prepared an exhibition in the small lecture hall and the mirror room of the First Five Year Plan Palace of Culture, on the unique object of the history of accounting in Leningrad. A few days later a fire broke out at the Palace. The fire destroyed the exhibit and the halls in which the club held their meetings, the founders of which were no longer living. The club did not resume their activities after the Palace of Culture was renovated. The reconstructed Palace has not lasted a long while, and in 2008 the Palace was demolished for the construction of the second stage of Mariinsky Theatre.

Club meetings hosting from 7 to 200 people were held all year round except July and August. Over 60% of reports were made by club members engaged in teaching. Practising accountants made a speech twice less. It is known that 4% of reports were prepared by joint efforts of theoreticians and practical professionals (Archives of the Accountants Club, 1946–1986). This distribution shows that a research on topics studied at the Accountants' Club is representative enough of the general characteristics of works in accounting in St Petersburg over the period under review.

Topics of accounting research

During the period from 1946 to 1991, the Club reviewed the whole range of problems of accounting. The distribution of topics researched is shown in fig. 1.

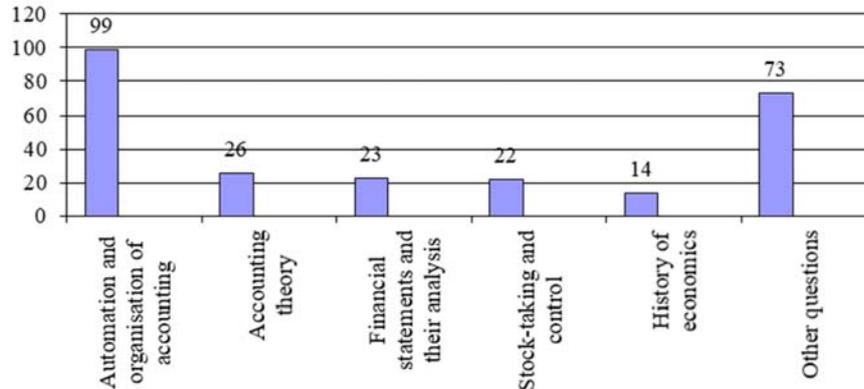


Figure 1 – The number of reports by topics from 1946 to 1991 (according to existing data)

According to fig. 1, the most popular topics of the club meetings were automation and management of accounting. About 39% of available documents refer to this subject matter covered by 99 reports. Of all speeches, 28% (73 reports) covered certain matters of accounting. This group of reports summarises information on accounting of certain items. The third most popular topic was accounting theory - 10% or 26 reports. Almost equal numbers of reports were devoted to Financial statements and their analysis (9% or 23 reports) and Stock-Taking and Control (9% or 22 reports). These issues were not related to accounting. They included population census, theory of financing, socialist and economic integration matters, court and arbitrage proceedings, etc. These reports were made by professors of institutions the club cooperated with who specialised in related subjects.

The automation and organisation of accounting

Automation in accounting was one of the favourite topics of the chairman of the Club, professor Pavel Venediktovich Mezentzev (1896-1981). He believed that automation in accounting would eliminate losses in accounting areas. The government's policy was to find the ways if using accounting data for various purposes. Mezentsev proposed monitoring the demand for goods using accounting data. But these attempts failed (Sokolov, 2011, p.102). Automation in accounting was a hot topic for other club members as well. It was the subject of PhD thesis and doctor dissertation of the last chairman of the club, Ya.V. Sokolov. In 1963, he defended a thesis to earn his Ph.D. on Automation in the Accounting of State Retail. In 1973, he gained his doctoral degree with a thesis on Issues of Accounting in Soviet Trade Caused by the Use of State-of-the-Art Computer Equipment. Professor Erich Karlovich Hilde (1904-1983) made the following reports: The use of computers in commerce (1972), The ways of computer development in the technology revolution environment (1972), The role of computers in improving accounting (1975), Accounting and computing equipment in their intertwined relations (1977), Automated accounting system as a progressive form of management in light of the resolutions of the 25th congress of the Communist Party (in implementing the resolution of the Central Committee and the resolution of the USSR Council of Ministers "On measures for the further development of Commerce" (1978), The outlook

for accounting due to the automation of calculations (1980) (Archives of the Accountants Club, 1946–1986).

Accounting automation issues had always been closely related to another subject of reports, i.e. centralisation of accounting. The accounting centralisation process started in the country in 1964 due to a government resolution. In 1965 Mezentsev published an article "Centralised accounting at cafeteria trusts and administrations" in "Accounting" magazine. He was dreaming of a complex automation of accounting, as did many scientists of that time. But chief accountants were against. In 1979 the Government adopted one more document: Plan or master plan of developing the centralisation and automation of accounting in municipal economy for 1979-1990. Mikhail Petrovich Orlov, Chief engineer at the All-Union State Engineering Institute of the State Statistics Ministry of USSR (Leningrad branch) communicated the principal provisions of this plan to the Club members (Archives of the Accountants Club, 1946–1986). However again chief accountants did not support this initiative either.

The organisation of accounting is another topic that was often discussed in the Accountant's Club. Professor Alexander Samoïlovich Narinsky (1907–1996) made a report in 1980 called "Scientific and Technical Progress and Accounting". He described the state of the theory and practice of accounting in the USSR and defined as a priority the development of accounting, operability and analyticability upgrade based on computer technology application. He believed that operative accounting does not perform its functions and the cost calculation system does not correspond to the analyticability (Archives of the Accountants Club, 1946–1986). This report largely developed statements made by the author a year earlier in his article "Accounting Operability and Analyticability Upgrade" published in "Accounting" magazine. A year later he published another article "Role of Accounting Community in Solving Accounting Tasks in the Eleventh Five-Year period", where he defended the necessity to upgrade the operability and analyticability of the accounting to perform tasks set forth by XXVI Communist Party Congress. He presented key provisions of this article in his report "Accounting in solutions of immediate economic tasks" at meetings of the Accountant's Club in March of that year (Archives of the Accountants Club, 1946–1986).

Another issue of the organisation of accounting was Journal-order accounting system. Professor Pavel Ivanovich Savichev (1900–1982) opposed this system from the first days of its introduction – he opposed that it is based on credit movements. He believed that "with such a structure of account ledgers certain economically related transactions (for example, additions and disposals of fixed assets) are disclosed artificially" (Sokolov, 2007, p.90). V.D. Sokolov was also against such form of accounting, because he thought that its use in practice "will slow down the introduction of computer technologies in accounting or will make its use inefficient" (Sokolov, 1988, p.35).

In 1958, the Accountant's Club initiated development of a unified chart of accounts and took an active part in this process (Accountants Club, 1969, p. 79; Sokolov, 2011, p. 105; Titova, 1977, p. 13). The proposal of the Leningrad Accountants Club was supported by the Ministry of Finance of the USSR. In September 1959, the unified chart of accounts was approved for state entities of different industries: manufacturing, construction, agriculture, procurement, etc. The document was mandatory for entities at different levels: all-union, republic and local (Shenkov, 1973, p. 39). Subsequently, the Club continued to work on changes to this document. Together with the accounting department of the Public Research and Development Institute of Soviet Trade, new groups of accounts were developed and used as a basis for further amendments in the Chart of Accounts (Accountants Club, 1969, p 79; Archives of the Accountants Club, 1946–1986).

Accounting theory

Accounting theory was the second most important subject for discussion at club meetings. In Soviet times theoretical issues were often linked to the decisions of congresses of the Communist Party of the Soviet Union. Academics presented following reports at club meetings: “Accounting tasks in light of the decisions of the 21st CPSU congress”, “Accounting tasks in light of the decisions of the 22nd CPSU congress”, “Accounting and economic analysis tasks in light of the decisions of the 25th CPSU congress”, etc. (Archives of the Accountants Club, 1946–1986). It was common to address subject and method when discussing the accounting theory. These issues became key for the academics as early as in the '50s of the 20th century. There were varying definitions of the subject of accounting in those times. Each author suggested their own interpretation. The subject most often included assets, equity and liabilities, business processes and their results, production, distribution, exchange and consumption of public product; general reproduction process which was sometimes extended to the whole national economy; socialist property; property assigned to a self-supporting enterprise in the process of reproduction in the socialist system, etc. (Paliy, 2007, p 11).

In the Leningrad Accountant's Club the subject of accounting was often disputed by professors Nikolai Semenovich Pomazkov (1889–1968) and Mezentsev. The former insisted on the assumption that accounting studies movements of funds, the latter – the planned process of extended socialist reproduction. Their dispute came to an end when A.S. Narinsky defined the subject of accounting as the economic activity of an enterprise (Sokolov 2011, p 104; *On Some Issues of the Theory of ...*, 1977, p 67). Pomazkov and Mezentsev also had disputes about the method of accounting. One said that there are eight accounting methods: documentation and observation, measurement and calculation, accounts and double-entry, balance sheet and financial statements, while the other one insisted that there were only three methods of accounting: balance sheet, accounts and double entry (Sokolov, 2011, p 104). Scholastic as it may seem, this discussion had a meaningful scientific content. The main difference lied with the determination of the role of support documents in the accounting process. Pomazkov argued that support documents represent a method of accounting, and concluded accordingly that an accountant fixes the economic activity of the enterprise using these documents. Mezentsev argued that documents do not represent a method of accounting. In this case, an accountant's activity was defined as recording information giving rise to rights and obligations of parties to economic processes rather than as accounting for these processes. Thus, the administration only deals with documents, i.e. it does not see the actual business processes but deals with the documents reflecting these processes.

Financial statements and their analysis

Financial statements and their analysis were favourite subjects of P. I. Savichev. In his opinion, analysis was more important than accounting, and the focus lay in the “plan–actual–differences” triad. Savichev tackled the topic of the analysis of financial statements in 1947 by publishing a study guide *Problem Book on the Analysis of Economic Activity*. In 1949, he became one of the principal authors of articles on analysis of financial statements in the “Accounting” magazine (Full list, 2001, p 229). In 1951 in the article titled “On the Form of Balance Sheet of Industrial Enterprises” Savichev suggested a new form of balance sheet where he included planned figures alongside the reporting indicators (Sokolov, 2007, p 86). In 1953, P.I. Savichev in cooperation with N.A. Ivanov (?–1956) published a fundamental paper “Balance Sheet of an Industrial Enterprise and its Analysis” where the balance sheet is defined as a “reporting document that includes the monetary values of funds available to the enterprise as of a certain date and compares them with the sources of raising or generating these funds (Savichev, Ivanov, 1953, p 7).

This definition included new developments for the accounting theory: (1) the balance sheet is based on documents and represents a document; (2) the assets side of the balance sheet includes the assets of the enterprise; (3) the then generally accepted wording "in the entity's ownership" was replaced with the innovative statement "at the disposal". The last mentioned innovation established that leased property, plant and equipment should be accounted for by the lessee rather than the lessor more than fifty years before transition to IFRS (Sokolov, 2007, p. 85).

His lectures of analysis of financial statements had following titles: "Economic analysis update" (1968), "Some controversial issues of the methodology of economic analysis and their resolution" (1977), "Some issues of the methodology of economic analysis and their resolution" (1977), "Balance Sheet is the face of the entity", "Controversial issues in analytical calculations" (1978), "Issues of economic analysis – its alignment with accounting, statistics and applied mathematics (theory and practice)" (1978), "Actual performance indicators of economic activities" (1979), "Issues of economic analysis and its alignment with accounting, statistics and applied mathematics" (1979), "Issues of economic analysis – its alignment with accounting, statistics and applied mathematics (theory and practice)" (1979), "V.I. Lenin on accounting and analysis of economic activities" (1980), "New developments in the economic analysis" (1980), "Role of economic analysis in accounting" (1981), "On application of mathematical methods in accounting and economic analysis" (1981), "On application of economic analysis" (1982) (Archives of the Accountants Club, 1946–1986).

Another speaker on issues of financial statements and their analysis in the Accountant's Club was professor Gdaly Grigorievich Bro (1904 – 1982) He generally delivered speeches on the analysis of financial statements of coal mining companies. In 1969, he defended his doctorate thesis titled "Issues of Analysis in Coal Mining Companies" (Faculty of Statistics, Accounting and Economic Analysis, 2010, p 68). S.S. Yakubyan, Head of the Department of Statistics and Accounting of the Leningrad Kirov Forestry Engineering Academy, associate professor, P.V. Mezentsev, professor, G.N. Veisman, M.G. Shevyakov and V.D. Sokolov spoke on issues of analysis and reduction of reporting burden (Archives of the Accountants Club, 1946–1986). In 1968, L.I. Golovanova delivered a speech on the topic "Developments in the Analysis of Economic Activities of Trade Organisations and Enterprises", in 1977, E.K. Hilde lectured on "Accounting and Ways to its Improving" (Archives of the Accountants Club, 1946–1986).

Stock-taking and control

Stock-taking and control were the most frequently discussed topics at meetings of the Accountant's Club's work during its first years. The reason for that was the fact that control over safety of an entity's assets was recognised as one of the critical functions of accounting under socialism. S.S. Svitich, professor of the College of Soviet Trade, was the lead speaker on this topic. In 1960, he delivered a series of lectures for accountants-controllers of trade and public catering of the city of Leningrad (Archives of the Accountants Club, 1946–1986). Starting from 1959, At the meetings of the club S.S. Svitich delivered reports on following topics: "On control and revision in public catering in Moscow"; "Regulations on public control commissions"; "Rights and obligations of the public control commissions"; "Stock-taking at public catering enterprises"; "Stock-taking in trade and participation of public controllers in stock-taking"; "Tasks of control and revision of trade enterprises in light of the resolutions of the 22nd congress of the CPSU", "On comprehensive revisions in public catering"; "On the status of control and revision in public catering in Moscow" (Archives of the Accountants Club, 1946–1986). The Accountant's Club also discussed theoretical approaches to stock-taking. Almost everybody agreed that stock-taking meant

establishment of actual availability of assets. A.D. Zykov believed that stock-taking was a test reconciliation of accounting records and the actual state of things (Sokolov, 2011, p 107).

Control function of accounting and control as an element of accounting methodology was covered by P.V. Mezentsev, A.S. Narinsky, M.M. Rumyantseva (Archives of the Accountants Club, 1946–1986). In 1978, R.S. Rashitov made a report on the development of control functions of accounting in the automated accounting systems environment (1978) (Archives of the Accountants Club, 1946–1986). In 1983, T.A. Sigacheva and E.I. Shirkina, associated professors, made reports on “Improvement of revision work in trade and public catering” (Archives of the Accountants Club, 1946–1986).

Historical research

The Club became the main arena for discussions on Accounting History. History was the main interest of V. D. Sokolov, the founder of the Club. In the 1960s he also corresponded with Professor I.Y. Depman, author of the book “A History of Arithmetic”, with the aim of organising a joint project to study the work of Luca Pacioli (Archives of the Accountants Club, 1946–1986). He regularly addressed the USSR Academy of Sciences publishers as well as Gosfinizdat, requesting that they include in their publication plan Luca Pacioli's treatise "Details of Calculation and Recording" and a chapter on accounting by Benedetto Cotrugli (Archives of the Accountants Club, 1946–1986). This task was accomplished only by his son Yaroslav Vyatcheslavovich. Sokolov (1938–2010). Y.V. Sokolov continued to work on this theme for his entire life. He released three editions of the treatise "Details of Calculation and Recording" (1983, 1994 and 2001). Research on the life and work of Luca Pacioli was not the only issue that interested Professor Y.V. Sokolov. He took part in researches of the Leningrad Accountant's Club student as well. He first spoke at the club on "The Source of Double-Entry Accounting" in 1959 (Archives of the Accountants Club, 1946–1986). He presented this paper at gala meeting, in honour of the 500 year anniversary of the first, as considered at the time, accounting work by Benedetto Cotrugli Book on the Art of Trade, written in 1458 (Archives of the Accountants Club, 1946–1986). Beginning in 1975, Y.V. Sokolov led work on the “Draft programme on the history of accounting and textbook for the programme”, to develop a combined public research and training institute of Soviet trade and accountants club (Archives of the Accountants Club, 1946–1986). Results of this work were presented not only at club meetings, but also at conferences and congresses. For example, in 1971, the club members spoke at the plenary and affiliated meetings on the history of accounting technology at the XIII International Congress on the History of Science, held in Moscow 18–24 August (in the Accountant's Club, 1977, p 80). The most important product of research into history of accounting was the publishing of such books by Y.V. Sokolov as A History of the Development of Accounting (Moscow: Finance and Statistics, 1985) and Essays on the History of Accounting (Moscow: Finance and Statistics, 1991).

In the process of their work, the club regularly held festive events, dedicated to important events in the history of accounting. The entire country knew about them as they were published in the Journal of Accounting, and, after being translated into English, were published in the Soviet and East European Accounting Bulletin.

Other questions

The Accountant's Club paid special attention to specific accounting issues, such as fixed assets accounting and depreciation, accounting for low value and short-life items, accounting for goods, etc. One of the main questions was calculation of cost. This theme was often discussed by professor Hilde – the author of the cost accounting modelling theory in his book Models of

Organisation of Statutory Accounting in Manufacturing (Moscow, Finansi Publishers, 1970). He began his research when there were 58 industry instructions on calculating production costs of which 12 related to machinery manufacturing (Sokolov, 1996, p 519). He systematised and replaced the numerous methodologies by a group of models. The substance of this approach was that cost accounting models were based on technological type of production, rather than industry profile, which created conditions for forming a single cost accounting scheme without regards to industry profile. E.K. Hilde proposed models for statutory accounting by types of workshops (procurement, processing and assembling), based on identity or similarity of their conditions (Hilde, 1970, p.p. 15, 18). In 1981, E.K. Hilde made a report "On Cost calculation" at the Accountant's Club, where he suggested the following: a) monthly allocations of indirect costs between manufactured products should be abandoned and only allocations between output and work-in-progress should be retained; b) if necessary, certain items should be calculated and allocations should be done on the basis of methods accepted for this particular industry / upon request; c) using standard calculations for management purposes; d) introducing detailed accounting for changes in cost standards (Archives of the Accountants Club, 1946–1986).

The report provoked discussions. On one hand, V.D. Sokolov defended the position that calculation was not associated with accounting. "Calculation should be viewed as statistics, as its methods are purely statistical" (Archives of the Accountants Club, 1946–1986). He proved that calculation was associated neither with pricing nor with the test factor, therefore, it was acceptable to use preliminary or actual calculation computed as required. In his opinion, regular generation of calculations on the basis of actual data was needless (Archives of the Accountants Club, 1946–1986). On the other hand, professor Savichev insisted that calculation should not be abandoned and called allocating indirect costs anywhere but to costs 'a capitalist technique' (Archives of the Accountants Club, 1946–1986). He was a vocal opponent of approximate accounting methods and was especially opposed to simplified calculations. He used to refer to the production cost calculation methods used by the glass factory as an acceptable approach to cost calculation. According to this method, each manufactured item was assigned a labour intensity index. One glass was taken as a unit, all other items were assigned relevant indices. The cost of each item was determined by means of simple calculations on a weighted average basis. Savichev insisted that without knowing the exact production cost it was impossible to manage production (Sokolov, 2007, p.p.83).

Publicising the club's work

The club's work was regularly highlighted on pages of such journals as *Soviet Trade, Accounting and Finance on Collective and State Farms*, where landmark works were published. In the journal *Accounting*, in addition to articles, it prepared results of the club's presentations and published summaries of the meetings. Other journals and newspapers not specifically devoted to accounting also discussed the club's work. In the 1970s Derek Bailey (1929–2002) (the professor from Birmingham) published the *Soviet Accounting Bulletin*, and in the 80s the *Bulletin of Soviet and Eastern European Accounting on accounting in the Soviet Union*. A large portion of materials in Bailey's *Bulletin* were descriptions of the club's work based on materials published in *Accounting*, its correspondences, and minutes that Y.V. Sokolov had sent to him (Stykov, 1988, p 65; *Book-keepers' Club, Leningrad. 1984, p. 68–74; Book-keepers' Club, Leningrad, 1987, p. 32–34*). Derek Bailey filled his publications with extensive details and commentary, explaining not only the essence of soviet accounting terminology, but also shedding light on the history of the issues and position of particular Soviet authors (Stukov, 1988, p 65). This bulletin was practically

the only source of data on Russian accounting in the west and its significance was noted by the Eleventh Congress of Historians of Accounting in Nantes (France, 2006).

Conclusion

The analysis of the works of the Leningrad Accountants' Club has helped to determine the main directions of scientific researches on accounting during the post-war period. Unlike the pre-war period the majority of researches were related to automation as well as history and general, and often scholastic, questions on theory. At the same time and in contrast with pre-war time, publications and speeches had a less aggressive ideological character. The organisation system of accounting research and accounting education in Leningrad was not different from other scientific and educational centers of the Soviet Union and more particularly of Moscow (both Leningrad and Moscow had universities in the sectors of economics, industry, finance, trade, construction, agriculture, etc.) Therefore the difference in the structure of research, if existing, could only apply to differences in accounting schools. This should be an area of study following this paper.

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