

# For the Biography of Russian Accountant Yaroslav Sokolov(\*)

**Viatcheslav Sokolov**

*Saint Petersburg State University, Russia*

## **Abstract**

In the field of Accounting theory, Yaroslav Sokolov created an original school based on his research on Facts of Economic Life based on the epistemology of Immanuel Kant. Accounting is viewed as a sequential reconstruction of Facts of Economic Life through sequential description of a variety of information (for example statistical, financial, actuarial or accounting) which these Facts include, and which are called stratum. Each description is built on a synthesis of experiences (observation of facts) and a priori observation (theoretical construction) and therefore it consists of a combination of a priori judgements which, according to Kant, only can be true in science. Can be considered facts of economic life the following: states (assets, liabilities and equity), movements (state changes resulted from management's action) and events (state changes which occurred without management influence).

Professor Sokolov's research activity in History of Accounting is another side of Professor Sokolov's research activity. He can lawfully be called the initiator of this trend in Russian science. Before him there were individual researches, but he wrote the first world history of accounting in Russian. His first research became the first publication of Luca Pacioli's biography. After came the history of the development of accounting, an encyclopedical work on accounting from sources to our days, and last a text book which is being used in all Russia. Professor Sokolov was the person who got the world acquainted with Russian accounting and its history. He was the first Russian to become member of the Academy of Accounting Historians. He wrote a book on Russian accounting, published in the USA, he constantly published the Chapter on Russian Accounting in the European Accounting Guide. His History of

---

(\*) *Bu bildiri, 19-22 Haziran 2013 tarihlerinde İstanbul'da organize edilen III. Balkanlar ve Ortadoğu Ülkeleri Muhasebe ve Muhasebe Tarihi Konferansı'nda sunulmuştur.*

Accounting was published in Beijing in 1990, in Chinese language. Transcripts of his presentations are published on a permanent basis in Turkey, Slavic countries, France and Italy. He corresponded with leading contemporary Accountants. Particularly interesting is his correspondence with Ernest Stevelink, famous historian of accounting of the 20th century on Russian Accounting questions, which still awaits its publication.

Writing on Accounting should never be boring: those were the words of Yaroslav Sokolov until his last day. And after his death was released the book "Accounting as a merry science". His books "The image of accountants in literature and cinema" and "On Accountants, that I knew and loved" gained particular popularity in Russia, as well as his autobiographical and literary short stories "Tales of an old accountant" released under a pseudonym.

He published more than 700 scientific researches, 60 scientists from different countries became doctors of science under his tutorship.

**Key words:** Russian Accountants, Yaroslav Sokolov, XX Century.

**Jel Classification:** M41 , M48

In my beginning is my end. In my end is my beginning.

Thomas S. Eliot

## **1. Introduction**

A third-generation accountant, Ya.V. Sokolov was born on January 11<sup>th</sup> 1938 in Leningrad. His grand-father Dmitry Fedorovich Sokolov (1867-1939) had started his career as deputy accountant at the Bogorodko-Glukhovsky factory belonging to the Morosov family, one of the biggest Russian concerns at the end of the XIX<sup>th</sup> century. He ended being the Director of the the St Petersburg branch. He sent his first and beloved son named Vyacheslav to Accounting lectures of Pobedinsky, later transformed into the Trade and Industrial Institute.

His father, Vyacheslav Dmitrievich Sokolov (1893-1982), became a propagandist of Accounting, a romantic and an enthusiast. He had taken part in 3 wars. In the first World War he joined the light artillery as a volunteer in order to take the officer exam but did not go to the front. During the Civil

War and Second World War he worked in different financial positions on the Southern front and in besieged Leningrad. All his life was devoted to Accounting. He worked in high accounting positions in the Trade system, the last of which was Chief Accountant of the main Direction of Trade of the City of Leningrad. He issued many methodologies for accounting in Trade, he continuously wrote for professional journals, more particularly in “Bukhalterskiy uchet (Accounting)” journal. He wrote several textbooks, taught in the Institute and in the Technical College of Soviet Trade. He founded the Leningrad Club of Accountants and took charge of all related work, particularly after he retired.

In one of his autobiographical relations Yaroslav Sokolov writes : “I had no childhood, I had war”. Yaroslav spent the entire Leningrad blockade in one of the aisles of the Herzen Institute turned into a hospital. His father had been appointed Chief Financial officer of it. The child was locked in a room for the whole day and he could only listen to the radio and look at images in books from his parents’ vast library. After school his father sent Yaroslav to the Technical College of Soviet Trade. And then he attended the Trade and Economic Institute (in the Soviet period :“the Engels Institute of Soviet Trade” in which he spent most of his life and even married a teacher of French, Elena Mikhailovna Zakharova.

In 1963 he received the degree of “Candidate of Sciences” and in 1973 of “Doctor of Sciences”. In both his papers were devoted to the use of computers in accounting. His father choose this theme as he was one of the pionneers of the use of computers in accounting and had created the first station of data processing for trade in Leningrad before World War II. In the future, Yaroslav will release a whole series of researches and textbooks, which were used by students until the fall of the Soviet Union.

## **2. Impact on Theory of Accounting**

The basis of Sokolov’s views in the area of the theory of accounting is the theory of conceptual reconstruction of the *facts of economic life*. According to this theory, an accountant reflects facts of economic life, which are the

subject of accounting, in a situation where most of these facts have already taken place. By registering facts, an accountant performs their conceptual reconstruction. As a result, a fact unites the objective (i.e. what actually took place) and the subjective (i.e. what the accountant sees in the fact being reconstructed based on the objectives set before him or her). The conclusion that follows from this is that the fact reconstructed by an accountant is always not adequate in relation to the actual fact.

Sokolov's theory based on the epistemology of Immanuel Kant. Accounting is viewed as a sequential reconstruction of Facts of Economic Life through sequential description of a variety of information (for example statistical, financial, actuarial or accounting) which these Facts include, and which are called stratum. Each description is built on a synthesis of experiences (observation of facts) and a priori observation (theoretical construction) and therefore it consists of a combination of a priori judgements which, according to Kant, only can be true in science. Can be considered facts of economic life the following : states (*assets, liabilities and equity*), movements (state changes resulted from management's action) and events (state changes which occurred without management influence).

The conceptual reconstruction of a fact has two planes: internal and external. The first reveals the structure of the fact and is represented by two aspects: legal and economic. The second plane is about the reconstruction of a fact in time (the past, present and future valuation of an entity's activities in the past, future and present) and in space (four types of entries: Dr+, Cr+, Dr-, Cr-, Cr+, Cr-, Dr-, Cr-), which makes it possible to create four 'chessboard' balance sheets (matrices) and switch, in accounting, from methods of registration to methods of calculation, which is the result of conceptual reconstruction. Both in valuation and in making accounting entries, conceptual reconstruction leads to many variants, which significantly expand the possibilities for accounting methodology. Behind accounting information there is always its user, the entity on whose behalf the reconstruction of the fact is undertaken. His or her needs dictate the methodology of accounting and fully determine its results; therefore neutrality in accounting cannot be achieved in a natural

way, it can only be artificially introduced by an accountant, who demystifies the accounting, i.e. identifies and discloses the interests of the parties on whose behalf the accountant works. Any attempt to bring together the interests of different entities by using unified accounting rules, to express fully the multifaceted nature of fact in one balance sheet – something to which accounting practice returns time and time again – only harms accounting and makes it not integral but, instead, eclectic. This happens because accountants *en masse* do not see any problems in their science, as it were; for them any problems that may arise are confined to the technique of processing or presenting of the information, whereas the focus should be primarily on the foundations of the actual science, the methods by which an accountant learns about the world around him or her - the world that consists of facts of economic life. The ideas of conceptual reconstruction were first presented by Sokolov in 1976<sup>1</sup>, and subsequently they were dealt with in the famous pair of works, *Introduction to the Theory of Accounting*<sup>2</sup> (1979) and *Automatic Control Systems and Problems of Accounting Theory*<sup>3</sup> (1981) (co-authored by V.F.Paliy). The theory of conceptual reconstruction was completed by Dr Sokolov in his last and most important book, *Accounting as the Sum of Facts of Economic Life* (2010)<sup>4</sup>. Ya.V.Sokolov's theoretical studies are featured most comprehensively in his famous book, which is on the curriculum of all universities, *Fundamentals of the Theory of Accounting*(2000).<sup>5</sup>

---

1 Соколов Я.В. Бухгалтерский учет как концептуальная реконструкция хозяйственного процесса.- Л.: ЛИСТ, 1976 (*Accounting as a Conceptual Reconstruction of the Economic Process* (Leningrad Engels Institute of the Soviet Trade, Collected Academic Works)

2 Палий В.Ф., Соколов Я.В. Введение в теорию бухгалтерского учета, М.: Финансы, 1979 (*Introduction to the Theory of Accounting*, Moscow: Finance)

3 Палий В.Ф., Соколов Я.В. АСУ и проблемы теории бухгалтерского учета, М.: Финансы и статистика, 1981 (*Automatic Control Systems and Problems of Accounting Theory*, Moscow: Finance and Statistics)

4 Соколов Я.В. Бухгалтерский учет как сумма фактов хозяйственной жизни, М.: Магистр 2010 (*Accounting as the Sum of Facts of Economic Life* , Moscow: Magistr)

5 Соколов Я.В. Основы теории бухгалтерского учета, М.: Финансы и статистика, 2000 (*Fundamentals of the Theory of Accounting*, Moscow.: Finance and Statistics)

The term “facts of economic life” was introduced to Russian accounting by Sokolov, who suggested it in the late 1970s, at first as a replacement for the term “economic operations / transactions”; however, in Soviet society, which believed, like Leibniz, that what is real is rational, it was replaced with “facts of economic activity”, first in the textbooks and subsequently in regulations. Freedom and economic reform helped bring back the term originally proposed by Sokolov: the draft of the new law on accounting features ‘facts of economic life’. The title of the last and most important book by Sokolov was selected by him deliberately and definitely has a subtext: *Accounting as the Sum of Facts of Economic Life* includes a direct reference to the *Summa* by Luca Pacioli, whose work the author says he is continuing, returning, at what he understands to be the end of his life, to the beginning of his scholarly work and to the hero with whom he was firmly associated in Russian literature on accounting.

Following in the footsteps of his father, Yaroslav Sokolov, while still a student, became interested in the subject and subsequently started to write the history of accounting. Before his research, publications on the history of accounting were not systematic in nature. There were Bauer’s<sup>6</sup> essays, brief research pieces by the Soviet accounting scholar Mazdorov<sup>7</sup>, and a thesis on accounting in the ancient world by Pomazkov<sup>8</sup>, who was Sokolov’s teacher and about whom he left us rather trenchant memoirs. The work on the history of accounting turned out to be complex. Sokolov gathered materials on the subject in different countries, and on the history of computing equipment in accounting: he published works on the history of cash machines, the arithmometer (mechanic calculator based on the Pascal’s ideas) and the

---

6 Бауэр О.О. Мемуары истории бухгалтерии и памятники священной старины, М.: 1911 (Bauer O.O. Memoirs of the history of accounting and sacred monuments of antiquity, Moscow)

7 Маздоров В.А. История развития бухгалтерского учета в СССР (1917–1972 гг.). М.: Финансы, 1972, (Mazdorov V.A. The history of accounting in the USSR (1917-1972 gg.). Moscow: Finance, 1972, Moscow: Finances and Statistics)

8 Помазков Н.С. Счетные теории. – Л.: Экономическое образование, 1929 (Pomazkov N.S. Counting theory. - Leningrad.: Economic Education)

biography of its inventor, Wilgott Odner<sup>9</sup>, who created the adding machine that was used almost throughout the 20<sup>th</sup> century, until the early 1990s; articles on the history of accounting journals and accountants' organisations and, finally, on the development of the image of accountant in literature. In the course of his work Sokolov made significant additions to the remarkable accounting library collected by his father and met with descendants of outstanding representatives of the profession in Russia, such as A.M. Wolf, the editor of the first and most influential Russian accounting journal *Счетоводство* ("Accounting") (1888-1905); A.P. Rudanovsky, author of fundamental works on balance and valuation; R.J. Weitsman, author of the most popular accounting textbook, and others.

The school of Russian national accounting was always at the centre of Sokolov's interest. He and his students – under his guidance – published a series of articles dedicated to the history of Russian accounting journals, to the development of education in accounting and accountants' public movement, and on various schools and individual authors. V.D. Rak, a well-known linguist, author of a commentary to the academic edition of Dostoyevsky's work, and specialist in the English language, at Sokolov's request undertook a linguistic analysis of the first book on accounting published in Russian, *The Key of Commerce* (*Ключкоммерции*) (1883) and confirmed Sokolov's original hypothesis that this book was a translation from English. This study was undertaken in preparation for the 200<sup>th</sup> anniversary of the book's publication and the results were published in our journal, after which, under Sokolov's guidance, a search for the author was undertaken. These efforts, which took twenty years, resulted in a success: the original, a textbook on accounting by an author named Hawkins, was established<sup>10</sup>.

---

9 Краткий очерк о жизни и деятельности В.Однера // Л.Е.Майстров Приборы и инструменты исторического значения. Вычислительные машины. М.: Наука, 1981, С.140-149 (A brief sketch of the life and work of W.Odner / L.E.Maistrov Instruments of historical significance. Computers. Moscow: Nauka, 1981, p.140-149)

10 Соколов Я.В. Бычкова С.М. «Ключкоммерции»- первая книга подвойной бухгалтерии в России // Бухгалтерский учет, 2001 № 7 ("Key-commerce" - the first book on double-entry bookkeeping in Russia // Accounting, 2001 № 7).

In 1985 Sokolov published a first monography in Russian on the history of accounting. Today it can only be found in major libraries or in the Stevelinck Collection in the University of Nantes. Shortly after that, in 1991, *Essays on the History of Accounting*<sup>11</sup> was published covering the history of cameral accounting, accounting in agriculture, the professional movement for accountants in Russia and other specific aspects of accounting history, and in 1996 the Russian published a monography *Accounting: from its Beginnings to Our Day* («Бухгалтерский учет: от истоков до наших дней»), which was the most comprehensive study of the history of accounting written in Russian and served as the foundation for all the subsequent works on accounting in Russia and a number of other countries. No serious study in the area of the history and even the theory of accounting is published in Russian without reference to this book. It also served as the basis for the popular textbook on the history of accounting which is included in the curriculum of all Russian universities that teach accounting. Professor Sokolov together with his son issued a textbook on the history of accounting based on mentioned publications, which is constantly republished and included in academic courses on accounting of all russian universities.

Sokolov maintained close contacts with accounting historians from abroad, in particular with Stevelinck: his collaboration in E. Stevelinck's work and publications formed a significant contribution to his work on accounting history and Pacioli's biography.

### **3. Luca Pacioli's Studies**

Sokolov's studies in the history of accounting started with his research on the works and biography of Pacioli, whose portrait was the only ornament in Yaroslav's father's study. The first thing he did was to replace the rendition of Luca's name in Russian, both in writing and pronunciation, from the version typical in pre-revolutionary Russia, which read like *Pach-chi-oli* or *Pach-*

---

11 Соколов Я.В. Бычкова С.М. «Ключкоммерции»-первая книга по двойной бухгалтерии в России// Бухгалтерский учет , 2001 № 7 (“Key-commerce” - the first book on double-entry bookkeeping in Russia / /Accounting, 2001 № 7)



*chi-olo*, to a new, modern one, reading *Pa-cho-li*. Some accountants were so shocked that they went to the Italian Embassy in Moscow for explanations, but eventually they had to recognize the new pronunciation and today nobody remembers that at some point Luca's last name in Russian was Paciolo. The research on the life and work of Pacioli developed into the publication of a translation of the Italian's *DE COMPUTIS ET SCRIPTURIS* (the previous translation, by Waldenberg, was printed in 1894<sup>12</sup>), and a biographical piece entitled *Luca Pacioli. The Man and the Thinker*, which made Sokolov famous in Russia and in other countries where people could read Russian<sup>13</sup>. He continued his work on these books until the last days of his life; corrected Waldenberg's translation, which had been based on the texts by Jager and Gitti, and produced four editions of the *De computis*; published a research paper report, which was presented at the 12<sup>th</sup> Congress on the Accounting History in Istanbul, and was focusing on studies of Luca Pacioli's work in Russia<sup>14</sup>.

#### **4. Sokolov's Impact on Accounting Education**

A great teacher, and a true mentor (he was named an Honoured Worker of Higher Education but never stressed this, nor did he brandish any other of his awards, such as the Medal of the Veteran of Labour, Medal for Outstanding Work Achievement, Medal In Memory of the War, and Medal In Memory of the Leningrad blockade, Honoured Science Worker of the Russian Federation), Dr Sokolov published textbooks on all aspects of our field which became classics: *Theory of Accounting*<sup>15</sup> (co-author: V.F. Paliy) (1984,

---

12 Соколов Я.В. История развития бухгалтерского учета. М.: Финансы и статистика, 1985, перевод на китайский - Пекин 1990 (The history of accounting. Moscow: Finances and Statistics, 1985, translated into Chinese-Beijing, 1990)

13 Вальденберг Э.Г. Трактат о счетах и записях Луки Пачоли, СПб 1893 (Valdenberg E.G., A Treatise on the accounts and records, St Pete)

14 Соколов Я.В. Трактат о счетах бухгалтерского учета Луки Пачоли, М.: Статистика, 1974 (A Treatise on the accounts of the accounting, Luca Pacioli, M.: Statistics, 1974)

15 Sokolov Y.V. Sokolov V.Y. Evolution of Pacioli's Ideas in Russian Accounting Studies. 12<sup>th</sup> World congress of Accounting Historians Congress Proceedings vol 1 Istanbul, 2008

1988), *History of Accounting*<sup>16</sup>(co-author: V.Ya.Sokolov (2003, 2006, 2009),: *Practical Audit*(with co-authors)<sup>17</sup> (2004), *Accounting*<sup>18</sup> (with co-authors) (2004, 2005), *Accounting in Trade*<sup>19</sup> (with co-authors) (1981), *Computer Processing of Economic Information and Settlements in Trade*<sup>20</sup> (co-authors: L.I. Kravchenko and E.C. Gilde). Dr Sokolov also wrote a great number of guides and books on the practical application of accounting including, inter alia: *Accounting in Foreign Countries*<sup>21</sup> (with co-authors) (2005), *Accounts: Contents and Application*<sup>22</sup> (with co-authors) (2006).

The popularity Dr Sokolov earned by publishing the book on Pacioli brought him into the first tier of accounting scholars and his connections with other researchers from all over the world expanded significantly. In the 1970s and 1980s he corresponded with E. Stevelinck; during that time Dr Sokolov also got to know Derek Bailey, who published *The Soviet Accounting Bulletin* from 1973 to 1983, which was effectively the only source of information

---

16 Соколов Я.В. Палий В.Ф. **Теория бухгалтерского учета** М.: Финансы и статистика, 1984, 1988, *перевод на китайский - Пекин, 1989* (Theory of Accounting Moscow: Finances and statistics, 1984.1988, *translated into Chinese- Beijing, 1989*)

17 Соколов Я.В. Соколов В.Я. История бухгалтерского учета. Учебник М.: Финансы и статистика, 2003, 2006.2009 гг. (The history of accounting. Tutorial: Moscow: Finances and Statistics, 2003, 2006.2009's.)

18 Соколов Я.В. **Практический аудит**. СПб.: Юридический центр-пресс, 2004 г. (Practical audit. St. Petersburg.: The Legal Center Press, 2004)

19 Соколов Я.В, **Бухгалтерский учет**, М.: Проспект, 2004, 2005 (Accounting., М.: Prospect, 2004, 2005)

20 Соколов Я.В. **Бухгалтерский учет в торговле**, М.: Экономика, 1981, 1986 (Accounting in trade, М.: Economy, 1981.1986)

21 Соколов Я.В., Гильде Э.К. Кравченко Л.И. **Машинная обработка экономической информации и расчетов в торговле**, Минск: Высшая школа, 1976, 1984 (Computer processing of economic information and calculations in Trade, Minsk: High School, 1976.1984)

22 Соколов Я.В., Бутынец Ф.Ф., Панков Д.А., Горецкая Л. **ЛБухгалтерский учет в зарубежных странах** М., Проспект, 2005 (Accounting in Foreign Countries, Moscow, Prospect, 2005)

available in the West on accounting in the USSR<sup>23</sup>. Most of these issues contained reviews, digests or articles from our journal. Working with Dr Sokolov made it possible to present to western readers not only Russian publications on accounting, but also the accounting practices, latest research and work of the relevant professional organizations – thus Derek Bailey in his bulletin, published in Birmingham, presented in detail the work of the Leningrad Accounting Club, which was headed by Yaroslav Vyacheslavovich for the whole period after his father's death in 1982. It is no coincidence that after the fall of the Soviet Power, Dr Sokolov became the face of Russian accounting in the West. The leader of most international programs for accountants' training (first with Soviet and foreign and then Russian and foreign participants), author of guides on Russian accounting, and participant of almost all European congresses on accounting in the last twenty years, Dr Sokolov remained a champion (or, rather, in Russian, ревнитель (zealot), one of his favorite words) of the Russian school of accounting and its most outstanding representative, which may be most clearly seen in his publications, such as *In Defense of Russian Accounting: a reply to foreign critics*<sup>24</sup>. It is important to note that his defense was based on pure theory and had absolutely nothing to do with pseudopatriotism. Any errors in Russian theory or practice that he saw he subjected to merciless and rather caustic criticism.

Dr. Sokolov, a third-generation accountant, was a remarkable advocate for our profession, to the cause of which he offered not only his every effort but also his own son. Not only did he teach and cultivate his students in order to help develop the profession, but also published a large number of books, such as *Accountant: Profession of the Young*<sup>25</sup> (it is interesting that writing a book on vocational guidance for the young was used by Dr Sokolov as an

---

23 Соколов Я.В. Патров В.В. Карзаева Н.Н. Счета бухгалтерского учета: содержание и примечание М.: / / Финансы и статистика, 2006 (Accounts: contents and application Moscow / Finance and Statistics, 2006)

24 D. Alexander, S. Bychkova, Y. Sokolov *The Soviet Accounting Bulletin*, 28 Accounting Congress Dublin 2006

25 Sokolov Y.V. *In Defense of Russian Accounting: a reply to foreign critics* The European Accounting Review/ 2006 v. 5, N 4

occasion to publish the theory of cameral accounting, which Soviet publishers refused to publish). *Accounting is happy science*<sup>26</sup> book has been published after his death.

In addition to theoretical and research-related works, Dr Sokolov published remarkable memoirs about people he knew and about outstanding accountants and economists who influenced accounting theory<sup>27</sup>. All these memoirs form a book which has not been completed, *Faces of the People of the Accounting Profession*.

A man of many talents, Yaroslav Sokolov did not confine his interests to accounting. The sphere of his interests included Shakespeare, whose work he studied with extraordinary meticulousness and, as a result, published a research piece, *Shakespeare on Money, Loans and Accounting* (1996)<sup>28</sup>; he also planned to make an analysis of Hamlet, but his time was cut short. Dr Sokolov prepared a very original analysis of the Battle of Borodino. He also published, under the pseudonym Dorofeev, a book entitled *Memoirs of an Old Accountant*<sup>29</sup>, in which he described situations from his own life in fictional form. A man of outstanding knowledge of world literature and culture, for many years he collected materials on accountants featured in literature, which were described in a wonderful book, the legacy of his father's interest, *The Image of the Accountant in Literature and Cinema* (2003)<sup>30</sup>.

---

26 Соколов Я.В. Стуков С.А. Бухгалтер-профессия молодых М.: Финансы и статистика, 1987 (Accountant profession for young people, Moscow: Finances and Statistics, 1987)

27 Соколов Я.В. Бухгалтерский учет – веселая наука. СПб.: 1с-паблишинг, 2011 (Accounting is happy science, St Petersburg, 1c-publishing, 2011)

28 Соколов Я.В. О бухгалтерях, которых я знал и любил. М.: Экономист. 2007 (About accountants, whom I knew and loved. Moscow: The Economist. 2007)

29 Соколов Я.В. Шекспир о деньгах, кредите и бухгалтерском учете. Известия СПб УЭИФ, 996, №1 (Shakespeare about money, loans and accounting, St Petersburg, News, 996, № 1)

30 А.К. Дорофеев (Соколов Я.В.) Рассказы старого бухгалтера: Магистр, 2007 (A.K. Dorofeev (Sokolov Y.V.) Stories from old accountant: Master, 2007)

## 5. Conclusion

Yaroslav Sokolov is one of the most prominent scholars in Accounting in Russia. He published more than 700 scientific works embracing all fields of accounting science, theory, history, accounting in trade, cost calculation in industry, audit, the use of information technology, accounting education. He played an important role in developing and popularising the accounting profession. This is acknowledged by his becoming the first President of the Institute of Professional Accountants of Russia, the creation of which had been a lifelong commitment for him. As a heir of the famous Russian Accountants of the beginning of the XXth century he founded his own scientific school, made up of more than 60 of his students who earned their degrees under Dr Sokolov's direction.

Yaroslav Sokolov was a scholar of international renown. Almost all the key figures in contemporary accounting studies have been familiar with Dr Sokolov's work and collaborated with him extensively. He familiarized Russia with the ideas of outstanding accountants from all over the world: thanks to him Russian readers discovered works of the most renowned contemporary accounting specialists from other countries, as Dr Sokolov was responsible for the publication and editorial preparation of most of these works. He also familiarized accountants from the rest of the world with the theory and practice of accounting in Russia: his book on Russian accounting was published in the USA (Accounting, Auditing and Taxation in the Russian Federation, Dallas 1998<sup>31</sup>) and he also wrote the section on Russia in the European Accounting Guide<sup>32</sup>. Dr Sokolov was an extraordinary man - wise, talented in a whole number of areas, with an encyclopedic erudition, considerate, responsive, and able to empathize with the people around him. Many of his former students play an important role in civil service

---

31 Соколов Я.В. *Образ бухгалтера в литературе и кино*. М.: ИДФБК-пресс, 2003 (The image of the accountant in literature and cinema, Moscow: Foreign FBK-Press, 2003)

32 A. Enthoven, V. Kovalev, S. Bychkova, I. Smirnova, Y. Sokolov *Accounting, Auditing and Taxation in the Russian Federation*, Dallas 1998.

and in business. All these people love their profession and are proud to be accountants. Dr Sokolov helped many people discover accounting and helped them understand and love this field, because, more than anyone else, he was in love with his 'craft' and had the ability to make those around him love it, too.

Since 1976, Dr. Sokolov was a member of the Methodology Council on Accounting of the Ministry of Finance of the Russian Federation. In 1995 he was elected President of the Association of Accountants of North-Western Russia and this appointment was an effective recognition of his achievement in the professional accounting community. In 1997 Dr Sokolov was one of the founders of the Institute of Professional Accountants and its first President (1997-2000). From 1975 to 2000 he served as Chairman of the Accounting Department of the Trade and Economics Institute and since 1999, Chairman of the Department of Statistics, Accounting and Audit of the St.Petersburg State University. From 1991, he was a full member of the Academy of Accounting Historians.

Yaroslav Sokolov founded an academic school, which concentrates on the rethinking of accounting role in economic society. His scientific works related to the theory and history of accounting represent the whole epoch in the development of economic studies. For accountants in Russia last decades have passed under the influence of Sokolov's scientific works. The 70s were marked with publications of Pacioli, first copies of which became a bibliographic rarity. The 80-s – "Introduction to the theory of accounting" and "Automated control systems (ACS) and the problems of accounting" – most quoted publications on accounting over the last decades. The 90-s – "Accounting from the beginnings to the present day" – the most detailed research on the history of accounting in Russia. The beginning of the XXI century – "Fundamentals of accounting theory" - a book, that became the basis for new academic courses and student books on the accounting theory. On the same years Students and colleagues of professor Sokolov issued separate series of academic books edited by him: "*Financial Accounting*"<sup>33</sup>,

---

33 Бочкарева И.И. Левина Г.Г. *Бухгалтерский финансовый учет* М.: «Магистр», 2008 (Financial Accounting Moscow, Magister, 2008)

“*Management accounting*<sup>34</sup>”, “*Financial reporting*<sup>35</sup>”, “*Audit*<sup>36</sup>”, “*The History of Accounting*<sup>37</sup>”. The book “Accounting as a sum of facts of economic life”, published in 2010, sets the direction for theoretic research of the current decade.

Many students have been continuing works of professor Sokolov after his death. Their research are presented at annual EAA and AAA conferences, as well as during the “Sokolov lectures” which take place in Saint Petersburg every two years.

Research results are issued in compilations of Sokolov’s readings<sup>38</sup>. The book “In memoriam – Yaroslav Sokolov (1938 – 2010)<sup>39</sup>” was presented on the last session of Sokolov’s readings’ and consisted of biography, unpublished or little-known works of Y. Sokolov and memoirs of people, who knew him and the full bibliography of his works.

---

34 **Управленческий учет М., Магистр, 2009** (Management Accounting, Moscow, Magister 2009.)

35 **Бухгалтерская (финансовая) отчетность М., Магистр, 2009.** (Financial reporting, Moscow Magister, 2009)

36 **С.М. Бычкова, Е.Ю. Итыглова Аудит М., Магистр, 2009.** (Audit, Moscow, Magister , 2009)

37 **Соколов Я.В, Соколов В.Я. История бухгалтерского учета М., Магистр, 2009** (History of Accounting, Moscow, Magister 2009).

38 **Соколовские чтения «Взгляд из прошлого в будущее»: доклады международной научной конференции 10-11 февраля 2011г. Том 1,- СПб. Нестор-история (Sokolov’s readings “A View from the Past to the Future”:** reports the International Scientific Conference on February 10-11, 2011. Volume 1- St. Petersburg. Nestor history)

39 **In memoriam. Ярослав Вячеславович Соколов (1938-2010) / Составители И.И. Елисеева, А. Л. Дмитриев. СПб.: Нестор-история, 2011** (In memoriam. Yaroslav V. Sokolov (1938-2010)/ Compiled by I.I.Eliseeva, A. Dmitriev. SPb.: Nestor-story, 2011)

## References

- С о к о л о в Я . В .  
ТрактатосчетабухгалтерскогоучетаЛукиПачоли, М.: Статистика , 1974  
(A Treatise on the accounts of the accounting , Luca Pacioli, M.: Statistics,  
1974)
- Соколов Я.В. Бухгалтерский учет как концептуальная  
реконструкция хозяйственного процесса.- Л.: ЛИСТ, 1976 (Accounting  
as a Conceptual Reconstruction of the Economic Process (Leningrad Engels  
Institute of the Soviet Trade, Collected Academic Works, 1976)
- СоколовЯ.В., ГильдеЭ.К. КравченкоЛ.И.  
Машиннаяобработкаэкономическойинформацииирасчетоввторговле,  
Минск: Высшаяшкола, 1976,1984 (Sokolov,Y.V., HildeEKKravchenko,  
LI Computer processing of economic informationand calculations in Trade,  
Minsk: High School, 1976, 1984)
- ПалийВ.Ф., СоколовЯ.В.  
Введениевтеориюбухгалтерскогоучета, М.:Финансы, 1979 (Introduction  
to the Theory of Accounting, Moscow: Finance, 1979)
- ПалийВ.Ф., СоколовЯ.В.  
АСУипроблемытеориибухгалтерскогоучета, М.:Финансыистатистика,  
1981 (Automatic Control Systems and Problems of Accounting Theory,  
Moscow: Finance and Statistics, 1981)
- Соколов Я.В. Краткий очерк о жизни и деятельности  
В.Однера // Л.Е.Майстров Приборы и инструменты исторического  
значения. Вычислительныемашины. М.: Наука, 1981, С.140-149 (A brief  
sketchof thelife and work ofW.Odhner/ /LEMaistrov Instruments of historical  
significance. Computers. Moscow: Nauka, 1981, p.140-149)
- Соколов Я.В. Бухгалтерский учет в торговле, М.:  
Экономика, 1981, 1986 (Sokolov,Y.V.Accountingintrade, М.: Economy,  
1981, 1986)
- Соколов Я.В., Палий В.Ф. Теория бухгалтерского учета  
М.:Финансы и статистика, 1984,1988, перевод на китайский - Пекин,



1989 (Sokolov, YV Paly VF Theory of Accounting Moscow: Finances and statistics, 1984.1988, translated into Chinese- Beijing, 1989)

- Соколов Я.В. История развития бухгалтерского учета. М.: Финансы и статистика, 1985, перевод на китайский - Пекин 1990 (Sokolov, YV The history of accounting. Moscow: Finances and Statistics, 1985, translated into Chinese-Beijing, 1990)

- Соколов Я.В. Стуков С.А Бухгалтер-профессия молодых М.: Финансы и статистика, 1987 (Sokolov, V. Y. Stukov C. A. Accountant profession for young people, Moscow: Finances and Statistics, 1987)

- Соколов Я.В. Шекспир о деньгах, кредите и бухгалтерском учете Известия СПбУЭИФ, 1996, №1 (Sokolov Y.V. Shakespeare about money, loans and accounting, St Pete, News, 1996, № 1)

- Enthoven, V. Kovalev, S. Bychkova, I. Smirnova, Y. Sokolov Accounting, Auditing and Taxation in the Russian Federation, Dallas 1998

- Соколов Я.В. Основы теории бухгалтерского учета, М.: Финансы и статистика, 2000 (Fundamentals of the Theory of Accounting, Moscow.: Finance and Statistics)

- Соколов Я.В. Бычкова С.М. «Ключ коммерции»- первая книга по двойной бухгалтерии в России // Бухгалтерский учет , 2001 № 7 (Sokolov, YV Bychkov, SM “Key-commerce” - the first book on double-entry bookkeeping in Russia // Accounting, 2001 № 7)

- Sokolov Y.V. Russia European Accounting Guide, 4-e ed, 2001 Соколов Я.В. Образ бухгалтера в литературе и кино М.: ИД ФБК-пресс, 2003 (Sokolov, Y.V. The image of the accountant in literature and cinema, Moscow: Foreign FBK-Press, 2003)

- Соколов Я.В. Соколов В.Я. История бухгалтерского учета. Учебник М.: Финансы и статистика, 2003, 2006.2009 г. (Sokolov, Y.V. Sokolov V.Y. The history of accounting. Tutorial: Moscow: Finances and Statistics, 2003, 2006.2009's.)

- Соколов Я.В. Практический аудит. СПб.: Юридический центр-пресс, 2004 г. (Sokolov, Y.V. Practical audit. St. Petersburg.: The Legal Center Press, 2004)

- Соколов Я.В., Бухгалтерский учет., М.: Проспект, 2004, 2005 (Sokolov Y. V, Accounting., М.: Prospect, 2004, 2005)
- Соколов Я.В., Бутынец Ф.Ф., Панков Д.А. Горецкая Л. ЛБухгалтерский учет в зарубежных странах М., Проспект, 2005 (Sokolov, Y.V, Butynets F.F, Pankov, D.A Haretskaya L.L Accounting in Foreign Countries, Moscow, Prospect, 2005)
- D. Alexander, S. Bychkova, Y. Sokolov The Soviet Accounting Bulletin, 28 Accounting Congress Dublin 2006 Sokolov Y.V. In Defense of Russian Accounting: a reply to foreign critics The European Accounting Review/ 2006 v. 5, N 4
- Соколов Я.В. Патров В.В. Карзаева Н. НСчета бухгалтерского учета: содержание и примечание М.: / / Финансы и статистика, 2006 (Y.V.Patrobas V.Karzaeva N.N.accounting records: contents and application Moscow/ /Finance and Statistics, 2006)
- Соколов Я.В. О бухгалтерях, которых я знал и любил. М.: Экономист. 2007 (Sokolov, Y.V. About accountants, whom I knew and loved. Moscow: The Economist.2007)
- А.К. Дорофеев (Соколов Я.В.) Рассказы старого бухгалтера: Магистр, 2007 (А.К.Dorofeev(Sokolov Y.V.) Stories old accountant: Master, 2007)
- Sokolov Y.V. Sokolov V.Y. Evolution of Pacioli`s Ideas in Russian Accounting Studies. 12<sup>th</sup> World congress of Accounting Historians Congress Proceedings vol 1. Istanbul, 2008
- Соколов Я.В, Соколов В.Я. История бухгалтерского учета М, Магистр, 2009 (Sokolov Y.A., Sokolov, V.Y History of Accounting, Moscow, 2009).
- Соколов Я.В. Бухгалтерский учет как сумма фактов хозяйственной жизни, М.: Магистр 2010 (*Accounting as the Sum of Facts of Economic Life* , Moscow: Magistr)
- Соколов Я.В. Бухгалтерский учет – веселая наука. СПб.: 1с-паблишинг, 2011 (Accounting is happy science, St Petersburg, 1с-publishing, 2011)

- Соколовские чтения «Взгляд из прошлого в будущее»: доклады международной научной конференции 10-11 февраля 2011г. Том 1,- СПб. Нестор-история (Sokolov`s readings «A View from the Past to the Future»: reports the International Scientific Conference on February 10-11, 2011. Volume 1 - St. Petersburg. Nestor history)
- In memoriam. Ярослав Вячеславович Соколов (1938-2010) / Составители И.И. Елисеева, А. Л. Дмитриев.СПб.: Нестор-история, 2011 (In memoriam. Yaroslav V. Sokolov (1938-2010) / Compiled by I.I. Eliseev, A. Dmitriev.SPb.: Nestor-story, 2011)
- Б а у э р О . О . Мемуарыкисториибухгалтерииипмятникисвященнойстарины, М.: 1911 (OOMemoirs of the history of accounting and sacred monuments of antiquity, Moscow)
- Маздоров В.А. История развития бухгалтерского учета в СССР (1917–1972 гг.). М.: Финансы, 1972, М.: Финансыистатистика, 1984 (Mazdorov VA The history of accounting in the USSR (1917-1972 gg.). Moscow: Finance, 1972, Moscow: Finances and Statistics)
- ПомазковН.С. Счетныетеории. – Л.:Экономическоеобразование, 1929 (Pomazkov N.S. Counting theory.- Leningrad.:Economic Education)
- ВальденбергЭ.Г. ТрактатосчетахизаписяхЛукиПачоли , Спб 1893 (Valdenberg E.G., A Treatiseon the accounts and records, St Pete)
- БочкареваИ.И. ЛевинаГ.Г. БухгалтерскийфинансовыйучетМ.: «Магистр», 2008 (Bochkareva I.I. Levina, G.G. Financial Accounting Moscow, Magistr, 2008)
- УправленческийучетМ., Магистр, 2009 (Management Accounting, Moscow, Magistr, 2009.)Бухгалтерская (финансовая) отчетность М., Магистр, 2009. (Financial reporting, MoscowMagistr, 2009)
- С. М. Бычкова, Е.Ю. Итыглова Аудит М., Магистр, 2009. (S.M. Vychkova, E.Y. Ityglava, Audit, Moscow Magistr , 2009)