**At the Beginning of Commercial Education in the Russian Empire**

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The primary purpose of commercial education, as currently expressed, is to acquaint young people with general and specific knowledge and skills necessary for a successful career in trade, management, banking, and finance. This training is developed nowadays at the school level and covers both the theoretical and practical aspects of business activity. From a historical perspective, we can see that the commercial subjects of education system clearly emerged in Russia in the eighteenth century, a period when it was being transformed into a modern state and empire. This paper aims to explore the roots of commercial education in Russia by focusing on who and how promoted the culture and professional knowledge among merchants during the eighteenth century. The existing historiography includes many studies about the economic history of Russia in the early modern period. Particular attention is paid to the economic policy, trade, and merchants as a social group with their mentality and values, but their working practices, including the emergence of accounting education, are the issues that deserve further research[[1]](#footnote-2).

Peter the Great’s reforms gave a major impetus to the development of Russian economy and created an environment with the growing role of merchants. In the following decades, the trade benefited from the *Statute of Promissory Notes and Bills of Exchange* (1729)[[2]](#footnote-3) and from the abolition of internal customs in 1753,[[3]](#footnote-4) while the land and water transport networks have been expanded. For example, Vyshny Volochek Canal was built on Peter’s instructions to link the Volga with the Baltic Sea. In 1754, Empress Elisabeth Petrovna (1741–61) established two banks, one offered loans to nobles and one for the merchants who worked in the port of St. Petersburg. They were able to borrow money at the rate of 6% of interest a year.[[4]](#footnote-5)

In the second half of the eighteenth century, the Ural region was an important center of metallurgical and mining industry. Many textile factories – glass, paper, linen, silk weaving, leather, hat, saw mills and others – were established. Throughout her reign lasted 34 years Catherine II (1762–96) implemented some internal reforms and abolished state monopolies for particular types of products. The customs tariffs of 1767 and 1782 were a further step toward free trade. *The Charter of the Towns* (1785)[[5]](#footnote-6) fixed the social status of merchants as an essential element of the urban population. They were now divided into three guilds according to the amount of their capital, and they were also exempt from corporal punishment, military service and poll tax (*podushnaia podat’*) replaced by the 1% tax levied on the declared total amount of capital.

Russia had undergone a dynamic period of domestic and foreign trade. In 1796, Russia had four thousand markets and fairs, which were six times more than in 1750. Moscow, Riga, Nizhnii Novgorod, Iaroslavl, and Tobolsk were important regional trading cities. From there a full range of goods was dispatched to St. Petersburg that was founded in 1703 and officially became the new capital of the empire in 1712. The large fairs took place annually in Arkhangelsk, Makariev on the Volga river, Kharkov, and Irbit, where the merchants came from all over the country.

The volume of foreign trade continued to increase during this century. As a result of the war against Sweden (1700–21), Russia gained access to the Baltic Sea and, henceforth, the trade with western European countries began through the port of St. Petersburg. England, Holland, and Hanseatic League were the major Russia’s trading partners. Two Anglo-Russian commercial treaties were signed in 1734 and 1771. The main Russian exports at this time were iron, linen, flax, hemp, furs, leather, and, from the end of the eighteenth century, grain. A large part of the imports consisted of manufactured and luxury goods such as British naval stores and French wines. At the same time, Russian-Persian trade was developed through Astrakhan on the Caspian Sea. Russian merchants accessed through Ukraine the markets of Poland and Silesia. After the two Russian-Turkish wars of 1768–74 and 1787–91, Crimea and the territories on the northern bank of the Black Sea were annexed to the Russian Empire. The foundation of Kherson and Odessa port towns opened some immediate opportunities for the Russian exports toward the Mediterranean countries.

In this changing context, the need to develop vocational training of Russian merchants to conduct their activities more efficiently raised. Usually, commercial knowledge was acquired principally from on-the-job training. The fathers taught their sons commonly how to read, to write and to count. They mainly worked as apprentices in the store of a relative or an owner. In contrast with Western European countries,[[6]](#footnote-7) there were no schools for the Russian merchants who did not belong to the privileged classes of the society. However, Peter I attempted to organize commercial training abroad. In 1716, Aleksei and Lev Semennikov, sons of a wealthy merchant from St. Petersburg, were sent to study trade and accounting in Italy. Four years later, they traveled to Cadiz and continued their studies until May 1723. By his decree of January 1721, Peter I ordered to choose twelve new candidates from young merchants for training abroad. But only the youngest son of Semennikov and his two nephews went to Italy, while Petr Tomilin, son of the wholesaler from St. Petersburg, studied in Amsterdam until 1725. In 1723, some young people were sent to the foreign merchant houses in Revel and Riga ports.[[7]](#footnote-8) But many of the merchants were little motivated to send their children for studying in Europe because they were mainly involved in the domestic trade and also limited by the shortage of capital.

Considering herself an enlightened monarch, Catherine II wished to make Russia a prosperous country and to popularize the Enlightenment in the Russian society. Empress endorsed proposals for educational reform made by Ivan Ivanovich Betskoi, who was appointed as a “personal secretary” in 1762–79 and was President of Imperial Academy of Arts from 1764 to 1791. The purpose was to educate young Russians of both sexes in state boarding schools, aimed at creating “a new kind of people.” His project for establishing a school for merchants was part of this reform that sought to develop the system of public education and to spur the development of middle-class in Russia. As a result, for the first time in Russian history, the School of Commerce was established at the Home of Education in Moscow in 1772.[[8]](#footnote-9) Prokofii Akinfievich Demidov (1710–86), a grandson of the famous merchant Nikita Demidov who was involved in iron-foundry in the Urals, was a supporter of the dissemination of the ideas of Enlightenment and knowledge, reflected and corresponded with Betskoi about the purposes and organization of the School of Commerce and donated 205,000 rubles for its foundation. The school retained the name of his benefactor until 1799, after which it was transferred to St. Petersburg. Another way to develop general culture and education of young merchants was Catherine II’s encouragement for the publication and dissemination of books, the number of which substantially increased during the second half of the eighteenth century. We examine below who published them, their content, and how these books affected the vocational training of Russian merchants and their practices.

This first commercial literature covers all topics related to trade and merchant activity, providing information on the different markets, fairs, goods, and how to keep records of all business transactions. It should be stressed that the Russian eighteenth-century books represent a valuable addition to the body of European instructional literature published for the merchants and entrepreneurs since the end of the fifteenth century. With these books, the Russian merchants had the opportunity not only to broaden their geographic and cultural horizons but also to acquire specialized knowledge and skills.[[9]](#footnote-10)

Indeed, many books were translated or compiled from the foreign-language ones, such as Carl Günther Ludovici’s well-known *Grundriss eines vollständigen Kaufmanns-Systems* (1756), which deals with the theoretical and practical foundations of the science of commerce and investigates how different nations developed their prosperity over the time. By tracing the history of trade from the Roman Empire to the modern times, Ludovici focuses on the changes that happened in the world trade along with the sea exploration. In the seventeenth century, the leadership in the East-West trade shifted from Portugal and Spain to the Netherlands and England. They launched expeditions across Atlantic, Pacific and Indian Oceans to discover new lands for sources of raw materials and lucrative trade of spices and other goods from Asia. The Russian translation of this work, entitled *A Complete Outline of the Merchant System*,[[10]](#footnote-11) consisted of two thick volumes and was edited in 1789 by the printing press of Moscow University leased by Nikolay Novikov. Fedor Sapozhnikov, Russian consul in Leipzig in the early 1780s and then court councilor, rewrote and completed the Ludovici’s eleventh chapter providing a brief overview of the Russian trade. He sought thus to stress the increased influence of Russia on the international arena and the changes that took place in its economy during the reign of Catherine II. Through the new chapter Sapozhnikov considered that the vast land borders of Russia and the diversity of its natural resources were significant advantages that enabled it to be among great European trading nations.

In the 1760s, a weekly newspaper was published with a circulation of 300 copies in the capital, which provided information about prices of Russian and foreign goods in St. Petersburg market. A series of articles on commerce were published in the two major periodicals of the Imperial Academy of Sciences: *Monthly Essays for the Public Usefulness and Entertainment* (1755–64) and *New Monthly Essays* (1786–96). Examples include an article “Correspondence between Two Friends on Commerce” (1755–57) of a geographer, economist and historian P. I. Rychkov[[11]](#footnote-12) and A. Fomin’s essay in the form of a letter (1788), in which he does not only think of the professional attributes and the duties of the merchants but also points out their collective and individual value for the state. Fomin was an experienced merchant at Arkhangelsk. He stated that “it is only the combination of knowledge and practical activity which give the chance to make a fortune.”[[12]](#footnote-13) In this light, a merchant must, first of all, acquire a better education. Such education should be focused on the study of history and geography, arithmetic, bookkeeping, as well as of the commercial institutions, customs duties, coins, weights and measures, and the foreign languages. In addition, a merchant should be enterprising, persevere, improvise, and cultivate the reputation of an honest and reliable businessman. However, a particular feature of a good merchant was, in his opinion, to be not keen on its good but to be concerned about the welfare of the country. While he agreed with the Fomin’s opinion, Karl Berens, a Riga merchant, defined in his essay *The Merchant, or a General Discussion on Trade* (1793) the goal of the commerce as follows: “There is nothing more necessary than commerce; it makes state prosperous [...] For states to become firmly established, and great and prosperous, commerce is more effective than arms.”[[13]](#footnote-14) He considered the merchant class the potential instrument to increase the wealth of state.

Nikolay Ivanovich Novikov (1744–1818) was a prominent figure of the Russian Enlightenment. In the first issue of *Supplement to the Moscow News* edited by himself in 1783–84, Novikov pointed out the beneficial effects of commerce for the country and promised to acquaint the readers of his journal with the most influential works of world thinkers on economy and commerce as science. Thus, a large article of unnamed author entitled *On the Trade in General*[[14]](#footnote-15)was serially published in several issues of the journal in 1783. G. P. Makogonenko suggests that its author was Novikov himself.[[15]](#footnote-16) However, according to other researchers (E. S. Vilenskaia,[[16]](#footnote-17) V. I. Moriakov, and M. L. Kusheleva[[17]](#footnote-18)), this article was a compilation of the foreign literature, the works of Reynal and Karl August von Schönfeld’s *Probschrift von dem vortheilhaften Einflu der Handlung auf einen Staat* (1779) in particular. But what matters is that, in the last resort, the content of this article adequately reflected the political and economic views that Novikov had shared.

Among other publications on commerce, one can also consider Jean-Pierre Ricard’s famous work *Négoce d’Amsterdam* (1722),[[18]](#footnote-19) which was translated and published in 1762 by Christian Ludwig Vever, but, surprisingly, without including the chapter on accounting. In 1768 and 1771, Semen Bashilov, a chief clerk in the Senate, translated two major French treatises on political economy: Jean-François Melon’s *L’essai politique sur le commerce* (1734)[[19]](#footnote-20) and Jacques Accarias de Sérionne’s *Les intérêts des nations de l’Europe développés relativement au commerce* (1766).[[20]](#footnote-21) François Véron de Forbonnais’s article “Commerce” included in the famous Encyclopedia edited by Diderot and d'Alembert appeared in Russian in 1781.[[21]](#footnote-22)

Mikhail Chulkov (1743–93) worked in the College of Commerce and was a prolific writer who also produced a monumental work consisting of seven volumes on the history of Russian trade prior to 1781.[[22]](#footnote-23) It is a detailed description of all the internal markets of the country, completed by the laws and decrees to be applied in this matter. In 1788, three excerpts of it were published separately: *A Brief History of Russian Trade*,[[23]](#footnote-24) *Dictionary of Russian Fairs*,[[24]](#footnote-25) and *Exhortation on Young Merchants’ Education*,[[25]](#footnote-26) in which he listed the merchant houses declared bankruptcy in the eighteenth century. Chulkov suggested that the irregular bookkeeping was one of the reasons of their bankruptcy.

Previous works provide general information on the history of the Demidov School of Сommerce.[[26]](#footnote-27) However, the life of the school during the first period (1772–1800) remains little explored and even less well understood than the number of related issues for the following periods. It might be useful to undertake further investigation, based on different types of historical sources, about its internal functioning, teaching staff and their positions before recruitment, the first contingents of students and their social position and following careers, and the teaching process and practices of the school. In particular, we seek to clarify what subjects were taught and which translated or Russian-language books published at that time for commercial purposes were adopted in the educational program of the school.

As mentioned above, the Demidov School of Commerce functioned as a boarding school, i. e. children were usually isolated from their families and social environment during the years of their studies, which was perceived as a way to protect them from the vices of the society. The running of the school, as well as the rights and duties of its students, housing, supplies, health care and other everyday matters, were strictly regulated. It should provide access to at least 100 students among the merchant children. However, young men that were admitted in the school in the first years were fewer in number and came mostly from Moscow and St. Petersburg regions. They were between 7 and 10 years old and belonged to the merchant families of the first and second guilds. It was a minority group of merchants that monopolized the foreign trade and regularly traded in the great fairs. Furthermore, they were involved in metalworking, textile manufacturing, and alcohol and tobacco production. These merchant families stayed away from the rest of their community and sought to give a better training for their children, desiring to set a same cultural level as the nobility, which was important for them to continue the upward social mobility.

The primary centers of historical archives of St. Petersburg and Moscow preserve various documents, including the financial statements and reports, related to the position of the Demidov School of Commerce from the end of the eighteenth century to the 1920s. Also, the archives contain the lists with the names of directors, Russian and foreign teachers and educators, and students in the first hundred years of the school.[[27]](#footnote-28) The first pupils (“boarders”) completed their studies in 1787.[[28]](#footnote-29) After schooling, they returned to their families and frequently continued to run the family businesses or practiced the trade, whether wholesale or retail, in different cities. Others, with their professional knowledge and abilities that were acquired through the years of education, were employed in the merchant houses and government offices, as Ivan Iakovlevich Novikov who became a bookkeeper in the Moscow Office of Foreign Trade in 1794. He was also the author of two brochures edited in Moscow by Christian Rüdiger, a publisher and bookseller of German origin: *A Letter From a Father to His Son, in Which the Most Important Obligations of the Merchants and Knowledge Need for the Successful Conduct of Trade are Described* (1797).[[29]](#footnote-30) In *The Rudiments of Commerce* published in 1799,[[30]](#footnote-31) Novikov explained basic notions and vocabulary used in business such as “money,” “purchase,” “sale,” “concurrence,” and “profit.” Also, he provided advises on how to determine the quality and counterfeits of the products and wares. According to Novikov, “a good merchant constantly compares his prices with those of his competitors” and should take into account the demands and tastes of the shoppers in order not to sell his goods at a loss. He advocated the freedom of trade by arguing that “the state monopolies are trade barriers.” We know two other Novikov’s books on how to calculate the exchange rates by the use of tables.[[31]](#footnote-32)

The principles and concepts of the curriculum and the teaching process of the school were conceived in accordance with the enlightened views and proposals expressed by I. I. Betskoi. Influenced by the philosophical and educational ideas of John Amos Comenius, a Bohemian thinker and theologian who worked across the Holy Roman Empire and other European countries, John Locke, an English philosopher, and Jean-Jacques Rousseau, one of the greatest figures of the French Enlightenment, Betskoi stressed the moral dimension of schooling. Therefore, the study program was so conceived that the merchant children might be impregnated with the moral virtues and the rules of good behaviour and at the same time in order to provide practical advice that might help them to become contributive members of the society. It was imperative that they were taught to read, write and count, as well as to speak foreign languages, thus having access to knowledge and skills to be able to work in their environment. In practical terms, the dictionaries of commerce and other published works were useful and informative for both teachers and students. This helped them to understand such subjects as the history of trade and commercial law better as well as to adopt the best managerial practices. The lessons also aimed to provide an opportunity for them to learn how to use the bill of exchange and to write letters and business correspondence accurately.

It appears that accounting as a separate discipline was still insufficiently taught in Russia because there was a lack of both teachers and training materials. All students of the school learned how to keep the books of accounts with practical examples and recommendations. Indeed, the volume of accounting records varied according to the nature of the trade. The retailers could register their day-to-day sales, purchases, and other transactions in the journal in chronological order. The wholesale merchants also needed to keep the auxiliary books of accounts such as cash book, purchase book, and a book of current expenses. The theory and practice were not yet linked in these teachings, which clearly preferred practical approach. However, they wanted to acquire school students with the idea according to which accounting was an indispensable tool to manage their business. There is a general understanding that the proper keeping of accounts was necessary for allowing merchants to preserve their respectability and to build a credit and personal relationships. If their business failed, account books were the only way to sort out everyone’s claims before the courts.[[32]](#footnote-33)

The difference is evident between Russia and the Western European countries, where general trends were the transition from “the art of accounting” to the science of accounting and that most of the merchants applied the double-entry accounting system. It is a more sophisticated method of recording where each business transaction is, in fact, entered twice, one side of the transaction is called “debit” and the other “credit”. It was used by the merchants of Florence, Genoa, and Venice from the fourteenth century and was first described by Luca Pacioli, a Franciscan monk and mathematician, collaborator with Leonardo da Vinci, in his *Summa de Arithmetica, Geometria, Proportioni et Proportionalità* published in Venice in 1494. During the next two centuries, the double-entry bookkeeping spread across the rest of Europe. In France and Germanic territories, for example, the merchants had to hire special teachers, reckoning masters, who opened private schools for arithmetic and accounting instruction. At the same time, the book market on accounting blossomed, as evidenced by the historical and analytical bibliography *Ars Mercatoria* made by Pierre Jeannin and Jochen Hoock in the 1990s.[[33]](#footnote-34)

Accounting theorists and accounting textbooks appeared in Russia only at the end of the eighteenth century. In this connection, it should be noted that the Western influence played a key role in the emergence of Russian accounting thought, not by translating the early works on accounting, like the famous one of Pacioli, but rather by inspiring from the European (French, German, and English) authors who developed reflections on the role of accounting, its concepts and practices in the seventeenth and eighteenth centuries.[[34]](#footnote-35)

The first Russian textbook on this topic entitled *The Key of Commerce or Science of Accounting* was published in 500 copies by the Artillery and Engineer Cadet Corps Press in St. Petersburg in 1783.[[35]](#footnote-36) In fact, this was a translation of *Clavis commercii; or, The Key of Commerce* (1704), by John Hawkins, English theorist of accounting.[[36]](#footnote-37) It was entirely devoted to teaching the double-entry bookkeeping according to the Italian method. It is possible that this textbook was used in the teachings at the Demidov School of Commerce.

Another textbook on accounting, *The Perfect Merchant or Bookkeeping*, written by an anonymous author, was published in Moscow in 1790 by the publisher and bookseller M. P. Ponomarev.[[37]](#footnote-38) It intends to help for self-instruction. As explicitly stated in the introduction, “with his book it was possible for anyone to self-teach accounting to conduct the trade both individually and in association with others, inside the country and abroad.” But apparently, this textbook printed in three volumes was large and very technical, which made it difficult to be used by the students of the school. The purpose of accounting was to keep in view the personal wealth position of the merchant. When the accounts are kept in good order, the owner can determine the assets and liabilities of the firm and the profit or loss for a given period. Interestingly, Ponomarev’s textbook, like many others published in the seventeenth and eighteenth centuries, explained the rules of the double-entry bookkeeping by personifying the accounts. This means that the title of the account was the name of the people who were associated with the business. Besides, how should business transactions be recorded in a set of inter-connected books – the memorial, the journal, and the ledger – were also exposed. Indeed, the ledger or “great book of accounts” was the most important book. Here, the entries were transferred from the journal and were identified as credit (on a right-hand page) and as debit (on a left-hand page), reflecting the logic of the double-entry system.

In conclusion, we would like to stress that the development of commercial education was an integral part of enlightened policies of Catherine II. The stakes were not only to educate but also to influence the development of Russian merchant class, especially by publishing the books that pointed out the political dimension of commerce. Indeed, they paint a portrait of the perfect merchant, with the understanding that the merchants acted not only for their personal enrichment but also for the wealth of the state, and encouraged them to develop their activities in domestic trade and abroad.

This policy aimed to promote the Enlightenment, the book culture and modern business practices in the Russian Empire. This included the dissemination of the double-entry bookkeeping, which everywhere else was perceived as the most highly developed form of accounting. However, the first commercial and accounting literature received a mixed reception among Russian business people of the period. From the social point of view, it was not homogeneous. It is evident at once that thanks to their social and professional position the wholesale merchants were better placed to acquire a relatively sophisticated knowledge provided by these books. Some of them were enlightened merchants, as Fomin, who wanted to study and learn, traveled abroad, possessed the personal collections of books in their homes and even opened their printing houses, as well as have written books. Demidov’s family was distinguished by the high scope of charities and patronage of arts. But the reality is quite different concerning most of the Russian merchants, the small shopkeepers of the second and third guilds that worked in local markets. They were dominated by the idea that to be a good merchant, it is sufficient to learn arithmetic, to speak German and to write the business correspondence correctly. A more advanced education was not considered necessary because it seeks to divert young merchants from their original purposes. For this reason, many of these merchants hesitated to send their sons to school, read less and preferred the practical way of learning. Clearly, the spread of commercial education, knowledge, and techniques was not a straightforward process, surrounded by the political, economic and social realities and conditions of the eighteenth-century Russia.

1. See, for example, A. I. Aksenov (1988), *Genealogia moskovskogo kupechestva XVIII veka*, Moscow, Nauka; N. B. Golikova (1998), *Privilegirovannye kupecheskye korporatsii v Rossii XVI*– *pervoi chetverti XVIII v.*, Moscow, Pamiatniki istoricheskoi mysli; A. Kahan (1985), *The Plow, the Hammer, and the Knout: An Economic History of Eighteenth-Century Russia*, Chicago, Chicago University Press; N. V. Kozlova (1994), “Gil’deiskoe kupechestvo v Rossii i nekotorye cherty ego samosoznaniia”, in *Torgovlia i predprinimatel’stvo v feodal’noi Rossii. K iubileiu professora russkoi istorii Niny Borisovny Golikovoi*, Moscow, Arkheograficheskii tsentr, pp. 214-229; Idem (1996), “Nekotorye cherty lichnostnogo obrasa kuptsa XVIII veka (K voprosu o mentalitete rossiiskogo kupechestva)”, in L. N. Pushkarev (ed.) (1996), *Mentalitet i kul’tura predprinimatelei Rossii XVII*–*XIX vv*., Moscow, IRI RAN, pp. 43-57; Idem (1999), *Rossiiskii absolutism i kupechestvo v XVIII veke*, Moscow, Arkheograficheskii tsentr; O. E. Nilova (2002), *Moskovskoe kupechestvo kontsa XVIII*– *pervoi chetverti XIX veka. Sotsial’nye aspekty mirovospriiatiia i samosoznaniia*, Moscow, IRI RAN; V. B. Perkhavko, A. A. Preobrazhenskii, A. V. Demkin, N. V. Kozlova, V. N. Zakharov, A. V. Semenova (2000), *Istoriia predprinimatel’stva v Rossii*, Kniga 1. Ot srednevekoviia do serediny XIX veka, Moscow, ROSSPEN; V. N. Zakharov (2005), *Zapadnoevropeiskie kuptsy v rossiiskoi torgovle XVIII veka*, Moscow, Nauka. [↑](#footnote-ref-2)
2. *Polnoe sobranie zakonov Rossiiskoi imperii s 1649 goda. Sobranie pervoe* (thereafter *PSZ*), St. Petersburg, 1830, vol. 8, no. 5410. [↑](#footnote-ref-3)
3. *PSZ*, vol. 13, no. 10164. [↑](#footnote-ref-4)
4. *PSZ*, vol. 14, no. 10235 and 10280. [↑](#footnote-ref-5)
5. *PSZ*, vol. 22, no. 16187. [↑](#footnote-ref-6)
6. See F. Angiolini and D. Roche (eds.) (1995), *Culture et formation négociantes dans l’Europe moderne*, Paris, éd. de l’EHESS; P. Jeannin (2002), *Marchands d’Europe. Pratiques et savoirs à l’époque modern*e, Paris, Éditions Rue d’Ulm/ Presses de École normale supérieure. [↑](#footnote-ref-7)
7. For more detail, see N. V. Kozlova (1989), “Organizatsia kommercheskogo obrazovaniia v Rossii XVIII veka”, *Istoricheskie zapiski*, (117), pp. 291-295. [↑](#footnote-ref-8)
8. I. I. Betskoi (1772), *Plan Kommercheskogo Vospitatel’nogo Uchilishcha*, St. Petersburg, Senatskaia tip. An extensive collection of Betskoi’s projects and other writings was printed in two volumes in 1789–91. See I. I. Betskoi (1789–91), *Sobranie uchrezhdenii i predpisanii, kasatel’no vospitaniia v Rossii oboego pola blagorodnogo i meshchanskogo junoshestva ; s prochimi v pol’zhu obshchestva ustanovleniiami*, St. Petersburg. On the biography of I. I. Betskoi and the implementation of his educational ideas see, for example, P. M. Maykov (1904), *Ivan Ivanovich Betskoi: Opyt ego biografii*, St. Petersburg; D. Ransel (1980), “Ivan Betskoi and the Institutionalization of Enlightenment in Russia”, *Canadian-American Slavic Studies*, (14/3), pp. 327-338. [↑](#footnote-ref-9)
9. Recently, this subject is discussed with more details in N. V. Platonova (2010), “Edition, diffusion et réception des premiers ouvrages sur le commerce et la comptabilité en Russie au XVIIIe siècle”,*Comptabilité(s). Revue d’histoire des comptabilités*, (1) [URL: <http://comptabilites.revues.org>]; L. Bernstein (2011), “Russian Eighteenth-Century Popular Enlightenment Literature on Commerce”, in M. Remnek (ed.), *The Space of the Book:* *Print Culture in the Russian Social Imagination*, Toronto, University of Toronto Press, pp. 29-53. [↑](#footnote-ref-10)
10. K. G. Ludovici (1789), *Nachertanie polnoi kupecheskoi sistemy, : Kupno s nachal’nymi osnovaniiami torgovoi nauki, i s priobshcheniem kratkoi istorii o torgovle, vodoiu i sukhim putem otpravliaiushcheisia, iz kotoroi mozhno pritom ismotret’ nastoiashchee sostoianie evropeiskoi torgovli*. Moscow, tip. Moskovskogo universiteta, u N. Novikova. [↑](#footnote-ref-11)
11. P. I. Rychkov, “Perepiska mezhdu dvumia priateliami o kommertsii”, *Ezhemesiachnye sochinenia k pol’ze i uveseleniu sluzhashchie*, (2, 4, 12) 1755 and (1) 1757. [↑](#footnote-ref-12)
12. A. I. Fomin (1788), “Pismo k priateliu s prilozheniem opisania o kupecheskom zvanii voobshche i o prinadlezhashchim kuptsam navikam”, *Novye ezhemesiachnye sochinenia*, (24 June), pp. 3-34. [↑](#footnote-ref-13)
13. Berens K. (1793), *Kupets, ili Vseobshchee razsuzhdenie o torgovle*, St. Petersburg, pp. 2-3. [↑](#footnote-ref-14)
14. “O torgovle voobshche”, in *Pribavlenie k Moskovskim vedomostiam*, (1, 4, 5, 8, 11, 14, 17, 20, 23, 25, 26 and 28 (1783). [↑](#footnote-ref-15)
15. G. P. Makogonenko (1951), “Ob avtorstve Novikova “O torgovle voobshche””, in N. I. Novikov, *Izbrannye sochinenia*, Moscow, Leningrad, Goslitizdat, pp. 702-703. [↑](#footnote-ref-16)
16. E. S. Vilenskaia (1952), “N. I. Novikov. Izbrannye sochinenia, M.; L., 1951 (Retsenzia)”, *Sovetskaia kniga*, (12), pp. 73-74. [↑](#footnote-ref-17)
17. V. I. Moriakov and M. L. Kusheleva (1983), “N. I. Novikov i Reynal o torgovle”, *Vestnik Moskovskogo universiteta. Seria 8*, (5), p. 47. [↑](#footnote-ref-18)
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