

# DEVELOPMENT OF THE ACCOUNTING PROFESSION ILLUSTRATED BY THE HISTORY OF RUSSIAN ACCOUNTING SOCIETIES

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## Abstract

An analysis of the background of Professional Accountants' movement in Russia is necessary not only to understand the current state of Accounting Profession in this country in the environment of a free market albeit still developing market. It is also useful for studying the global regulation of our profession. This paper examines reasons underlying the current situation and draws conclusions as to what measures should be taken in Russia and other countries with similar business and social environment to effectively reform the Profession. The analysis of the history of Accountants' Professional movement in Russia makes us believe that when reforms are carried out in a professional field, it is important to consider the self-identity of professionals. The lack of developed civil institutions slows down the development of any profession. Professional organisations can achieve success only when they are established by and work together with relevant government authorities. Therefore, Russia and other similar economies would benefit from a mixed regulation of the Accounting Profession, like the existing in France, while the English accounting model seems less effective.

**Keywords:** profession, accountant, society

**JEL code:** M410 Accounting

## Introduction

The Accounting Profession is currently non exist in Russia – one may only talk about the evolvement and initial steps of the Auditing Profession, which has historically found itself to be isolated from the Accounting profession. As of today, almost all accountants in Russia work as employed persons; independent accounting services are provided by individual firms, generally by audit firms, however their activities stay within the limits of small business. Accountants' activities are regulated by the government, and this regulation is limited to establishment of qualification requirements for the Chief Accountants of public interest companies, such as banks, insurance companies and public issuers of securities, while professional societies regulating the Accounting Profession has been formed as of today.

Efforts to set up such societies were made in Russia starting from the late 19<sup>th</sup> century; however, all such efforts invariably failed. This paper analyses the reasons of the professional movement's failures with a view to developing an optimal approach to its establishment based on due consideration of its historic and cultural peculiarities and their proper analysis.

According to the research of recent publications on the history of accounting held by J. R. Edwards, the amount of papers on the development of the profession comes third after those on corporate accounting and cost and management accounting (Edwards, 2009, p. 51). However, comprehensive review of this area conducted by C. Poullaos, indicates that these publications

regard the history of the profession only as the history in the United States, England and the Commonwealth countries. Only few authors touch upon the Continental Europe history. C. Poullaos researched the history of professional societies in Greece, France, Belgium, Spain. Last year C. Coronella, M. Sargiacomo and S. P. Walker published their paper, Portugal and Czechoslovakia (Poullaos, 2009, pp. 264–265). “Unification and Dual Closure in the Italian Accountancy Profession, 1861–1906” that deals with the history of professional societies in Italy. The authors also pay attention to the fact that the scope of research on the development of accounting profession in Europe is limited (Coronella, Sargiacomo, Walker, 2015, p. 167–168). Also S. Walker published a paper on the role of women in development of accounting profession in England and Wales at the turn of the 20<sup>th</sup> century (Walker, 2011).

Analysis of the Russian Accounting Profession, which was conducted according to UNCTAD methodology, has found that the Russian accounting practice basically follows the current trends. According to this study, Russia is highly rated as regards such corporate reporting infrastructure elements as financial reporting and audit statutory regulation systems. The study has found a full compliance with this component’s performance benchmarks as regards such issues as statutory provision of authorisation to conduct audit activities and the professional ethics of accountants and auditors. At the same time, the study has found inadequate potential for regulation of investigations into misstatement of corporate reports and auditors’ activities, as well as enforcement actions in the event of infringement of the existing rules related to such reports.

However, the level of human resources support of the corporate reporting-related processes was rated as low as 79%. At the same time, there is a full compliance as regards accountants' and auditors' professional qualification and general education level, assessment of their professional skills and qualities, requirements relating to their practical experience and continuous professional development. It emerged that significantly worse figures describe the professional level of education and training of accountants and auditors, as well as their general qualification level. It all goes to show that nothing else but underdevelopment of the professional organisations represents the main problem of accounting development at the moment<sup>1</sup>.

This study was undertaken with a view to find an approach to the development of professional accounting organisations relevant for the country. The following methods were used in the study: the historical method, the systemic structural descriptive method, the comparative-historical method and the historical typological method. For the purpose of systematisation of professional societies, the multi-criteria classification method was used. Application of the above-mentioned methods, as well as analysis of extensive factual materials devoted to the activities of Accountants’ professional societies, have made it possible to ensure objectivity of the lessons learned and the results obtained.

### **Historic experience of the main types of Russian accounting societies**

Accounting associations in Russia focused on three areas. First “academic” societies discussed the accounting methodology and disseminated their own ideas believing that ultimately, only ideas are of importance because both – status of profession and possibility to regulate it – represent the implementation of one or another accounting theory that should be primarily developed by accountants. The second ones “trade union” aimed at ensuring the profession's corporate interests: ensuring high salaries, social status, protection from claims or prosecution in the court, etc. Various trade unions were established to meet these goals. The

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<sup>1</sup> UNCTAD-ISAR Accounting Development Tool: Russian Federation, Leonid Shneydman, The Ministry of Finance of the Russian Federation  
[http://unctad.org/meetings/en/Presentation/ciiisar30\\_711\\_1LShneydman\\_en.pdf](http://unctad.org/meetings/en/Presentation/ciiisar30_711_1LShneydman_en.pdf)

third “Professional” societies insisted that the first two tasks are interrelated. It is impossible to achieve the profession’s high social status without its regulation by representatives of the profession. They know theory and practice that are beyond the reach of dilettantes; they maintain high ethical principles that prevent them from applying unworthy methods to maintain high public status, their honest and faithful approach to performing their professional obligations protects the rights of the society they serve to. It is faithful serve of the professionals that is able to place the community value to the accounting profession they serve to; ensure a high position in society and welfare. The main characteristics of the most important representatives of these three types of societies are summarized in the Appendices 1–3.

### **Analysis of society’s activities**

Analysis of the data characterizing the societies shows that despite the differences in the goals that they set, all the societies had predominantly research (academic) nature. Even those societies that positioned themselves as trade union societies did not established the self-regulation of profession, limiting to its popularization, magazines publishing, and dissemination of best practices. This situation is mainly due to the absence of the accounting profession itself. The main reason is that all accountants in Russia have always worked as employed persons, while the majority of them and almost all of the leaders of the grassroots movement worked as civil servants and held a rank. In such circumstances, accountants constituted not a profession, but rather a group of persons united as an interest group or a club – it is not a mere coincidence that nothing else but a club has proved to be the most durable and smooth-running association of accountants.

In general, this situation matches the structure and the culture of the Russian society very accurately. In Russia, all institutions (not excepting professional ones) are formed from the top down and their establishment is impossible without any government support. Neither the professional environment nor business demonstrates any willingness to put together and keep up any professional institutions independent of the government. Business seeks to find competitive advantages in dependence of the government, deriving them from closeness to representatives of the authorities. Such approach promotes to the leadership of the professional movement not representatives of the profession, but rather academicians and professors, who, being civil servants in Russia as they are, constitute some kind of a communication bridge between business and the authorities. Features of accounting education in Russia contribute to the academic influence. They were marked by UNCTAD “the key features of accounting education included academicism, unitarianism and authoritarianism. Academicism implied that students should have studied a number of important disciplines in order to broaden their minds. Unitarianism intended to consolidate the educational process and the contents of all disciplines throughout the country. Authoritarianism meant that the educational process is fully subordinated to the authority of the teacher” (UNCTAD, 2014, p. 155).

Historical analysis shows that the methods of formation of the profession in different countries depended on the political and economic system, the legal system, the taxation system, the corporate reporting system, the accounting profession, and religion (Roberts et al., 2008). The two existing types of formation of the profession are determined by the type of legal system in place: from the bottom – self-regulation and from the top – state regulation. State regulation is applied in Roman codified law<sup>2</sup> countries and self-regulation – in the

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<sup>2</sup> Code law was the dominant today in most of Europe (including Western Europe and Russia, in all of central and south America, in parts of Asia and Africa, Japan and even in some discrete areas of the common law world (e.g., Louisiana, Quebec, and Puerto Rico) (Apple, Deyling, 1995).

common law countries<sup>3</sup>. Although Greece, Japan, and Bulgaria are classified as code law countries, they adopt similar professional practices to the USA accounting profession. This situation reflects the impact of politics and history on the accounting profession (Altintas, Yilmaz, 2012, p. 949). Since the second half of the 20<sup>th</sup> century a third model appeared in the professional regulation – a mixed regulation, which involves the creation of professional institutions with the joint participation of the state and the accounting community. Such institutions have been successfully established in France. In 1957 Conseil National de la comptabilité (CNC) was formed, which included representatives of the accounting profession and the authorities. Already today under the influence of Public Companies accounting Oversight Board (PCOB) organization of French auditors Compagnie nationale des commissaires aux comptes, founded in 1969, was reorganized, and Haut Conseil du commissariat aux comptes (HSC), a joint body which composed of representatives of the profession, government, financial market regulators, the judiciary and academia, was established in its structure. Such increasing of self-regulation with “public participation” is currently becoming more and more widespread<sup>4</sup>.

Russia has also successfully applied the experience of mixed regulation for auditors. In the field of profession regulation according to the French model (with the participation of representatives of governmental institutions, the central bank, business and self-regulating associations of auditors) the Board for audit activities under the Ministry of Finance<sup>5</sup> was established. Self-regulatory audit organizations in cooperation with the Ministry of Finance and the participation of leading universities formed a Unified certification commission for acceptance of qualification examination, involving entrance to the profession. Finally, the UNCTAD report noted as a positive moment in addition to the creation of a unified qualifying examination Coordination of the Ministry of Finance and the University on the example of the Financial University under the Government of the Russian Federation, where the research directors of departments are represented by the Minister of Finance, the Director of the Department of financial control, auditing, accounting and reporting, etc. This experience should be extended to other Universities (UNCTAD, 2014, p.176).

Consequently, success of professional societies is determined by the most efficient mix of representatives of the government, education and profession in the societies. Admittedly, as this model does not rely upon any widespread support on the part of professionals, all representatives of the accounting profession, it may not be sustainable and is completely dependent on the personal composition of the societies’ management, whose interests this model reflects – all too often to the detriment of the profession.

## Conclusion

This review of the history of Russian accounting societies has shown that, despite continued and multiple efforts, no genuinely professional organisation has ever evolved in Russia. Analysis of the objectives set by the Societies, their organisational structure, the terms and conditions of their membership, their line-up, and the nature of relations within their management teams explains the reasons thereof.

It is an interest in their trade, rather than a professional interest, that has always brought together all Russian accountants. On the other hand, business has always driven a wedge

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<sup>3</sup> These countries include UK, USA, Ireland, Australia, New Zealand, Malaysia, Pakistan, India, and South Africa (Mueller et al., 1997).

<sup>4</sup> UNCTAD-ISAR Regulatory and institutional foundations for high-quality corporate reporting [http://unctad.org/meetings/en/Presentation/ciisar29\\_3110M\\_TatianaKrylova.pdf](http://unctad.org/meetings/en/Presentation/ciisar29_3110M_TatianaKrylova.pdf)

<sup>5</sup> <http://old.minfin.ru/en/accandaudit/index.php>

between them: above all things, all of the societies ended in financial failure. The second reason of their discontinued operations was a direct instruction given by the authorities.

Therefore, taking into consideration the historical peculiarities of the professional development in Russia, one may draw a conclusion that regulation of the profession should use a mixed, public-private, model. Within this model, professional societies would be developed on a fifty-fifty basis –on the basis of representation of the state and business. An advantage of this model is that it would not require any intermediary between business and the state, which would openly cooperate with each other on the basis of transparent rules. Such model would be able to develop the profession, eliminating the problems that have brought to destruction the societies created by our predecessors.

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## Appendix 1

## Academic Societies

<b>Name of Societies, their founders and location</b>	Society for the Dissemination of Commercial Knowledge E. Waldenberg, St. Petersburg 1889–1917	Society of Bookkeepers F. Ezersky, Moscow 1892– 1916	Moscow Accountants Society, F. Belmer, V. Brunner, A. Gulyayev, Moscow, 1907– 1913	Russian Accounting Society for Mutual Assistance E. Sivers, St. Petersburg 1908–1916	Accounting Department of the Russian Technical Society, A. Novikov, Moscow, 1923–1925	Leningrad Club of accountants, V. D.Sokolov, St. Petersburg, 1946–1986
<b>Goal</b>	1. To facilitate dissemination of theoretical and practical commercial knowledge. 2. To bring together individuals in order to encourage their further development through finding an employment for them	1. To provide a forum for accountants and businessmen for facilitate comprehensive research in the economics field. 2 To assist with their employment as well as to organize joint leisure activities for the Society members and their families	1. To bring together Society members in order to enable them to share knowledge in accounting, commercial and financial sciences. 2. To assist Society members and their families with employment and in other spheres	1. To develop and spread theoretical and practical knowledge of commerce. 2. To help Society members find employment and to finance aid for their families	1. To establish a close relationship between engineering and economics. 2. To study the activities of government and public bodies and private entities	1. To disseminate theoretical and practical accounting knowledge. 2. To share best accounting practice
<b>Membership</b>	Honorary members exempt from fees, fellows –12 rubles annually or 120 for life, candidates and correspondent members 20 or 200 rubles respectively Membership could be awarded Joining fee was 3 rubles	Fellows and candidates a lump sum of 20 rubles and an annual fee of 12 rubles, life members – a lump sum of 200 rubles, certified accountants a lump sum of 300 rubles	Honorary members exempt from fees Fellows annually: • accountants – 3 rubles, • expert accountants– 5 rubles • candidates – 1.5 rubles Joining fee was 25 rubles	Fellows– 12 rubles annually Associate – 8 annually Life members – a lump sum of 325 rubles made in two instalments (200 + 125)	Fellows – 10 rubles annually, or 100 for life Candidates – 20 rubles. annually, or 200 for life Joining fee was 10 rubles	No fees, Only board was elected for all others – free participation
<b>Women's membership</b>	Impossible	Impossible	Allowed	Allowed	Allowed	Allowed, majority of members
<b>Causes and conditions of expulsion from the Society</b>	For violation of the Charter and Rules set by the Society. For behavior incompatible with the Society's standing. The decisions on expulsion were taken by the Society's general meeting	For promoting himself as a member of the Society at private or judicial organizations with the aim of getting expert reviews, for violation of privileged information policy, and for behavior incompatible with an expert's standing, for failure to repay a loan, failure to pay gambling debts within a week from the date of a second entry made in the debt book	For substantially proven negligence while in the employment of commercial or public organizations based on a complaint, or for malevolent behavior, by an absolute majority vote of the general meeting. For failure to pay membership fees during a year	Not defined	For clear violation of the Charter and the rules set by the Society, and generally for behavior incompatible with the Society's standing. For failure to pay membership fee for four months	Not defined



<b>Society structure</b>	Discussion and Information Division, Library, Intermediary Committee, Educational Division, Teachers' Conference, Committee of the Fund for Lower-Income Accountants, their widows and orphans	Not determined	Academic Department, Library, Accounting bureau, Mutual aid fund, Organising Committee for the 1st All-Russian Convention of Accountants	Accounting Department, Loan and Savings Department, Department of Responsible Bookkeepers, Educational Department, Academic Department, Administrative Department	Two sections: statisticians and economists; accountants (accounting matters: general theory and practice, trade and industry enterprises, transport companies, publicly-funded organizations, accounting expert review and control, taxes)	Board Monthly meetings
<b>Presence in print (years of public cation)</b>	Magazine "Schetovodstvo" ( <i>Accounting</i> ) (1889-1902)	Magazine "Practicheskaya zhizn" (Practical Life) (1889-1914), "Zhurnal Obschestva schetovodov" (Magazine of the Society of Bookkeepers) (1896-1905), Magazine "Schetovod" (Bookkeeper) (1889, (1911-1914)	Magazine "Bulletin Moscovskogo obschestva Buchgalterov" (Bulletin of the Moscow Accountants Society) (1908-1909)	Magazine "Kommercheskoeobrazovaniye" (Commercial Education) (1908-1916)	Magazine "Schetovodstvo" ( <i>Accounting</i> ) (1923-1930)	No own magazine but regular contribution to "Bukhgalterskiy uchet" ( <i>Accounting</i> ) (1938 till present), The Soviet accounting bulletin (1973-1983) (UK, Birmingham)

## Trade Union Societies

<b>Names of Societies, their founders and location</b>	Artel of Bookkeepers F. Ezersky, A. Rogov, G. Bukeshin, Moscow, 1887-?	Society of Accounting Employees Moscow 1924-1931	All-Soviet Union Society for Supporting Socialist Accounting Moscow, 1931-1936
<b>Goal</b>	1. To assist with filling vacancies at various companies for accountants, bookkeepers and clerks. 2. To provide specialists for organizing the accounting system, checking and straightening the books and drafting reports	1. To assist the Soviet Government and the Russian Communist Party in establishing and improving proper accounting, calculations and control in all spheres of national economy and administration	1. To struggle for an “all-people’s all-encompassing universal” (Lenin) socialist accounting and control and involving the popular masses of workers and labourers in practical work in this area
<b>Membership</b>	Joining fee of 330 rubles. Furthermore, the Artel general meeting could decide to charge monthly contributions to cover its current expenses	Only trade union members could join the Society: 1) practical accountants with at least five years of experience; 2) researchers of accounting; 3) teachers of bookkeeping and accounting; 4) responsible workers of professional bodies involved in the union’s economy. Monthly membership fees: for those whose income did not exceed 150 rubles – 25 kopecks, up to 200 rubles – 50 kopecks, up to 250 rubles – 1 ruble; Joining fees – 50 kopecks. The unemployed were exempt from membership fees	The Society consisted of both individuals and legal entities. Regardless of their occupation: accountants, milkmaid sorters. Monthly membership fees for individuals (from 15 to 25 kopecks) and legal entities (from 5 to 200 rubles). Joining fees were equal to a monthly membership fee
<b>Women’s membership</b>	Impossible	Allowed	Allowed
<b>Causes and conditions of expulsion from the Society</b>	Suspension from the artel or a cash penalty, not more than six months’ remuneration, for violation of the charter or instructions made by the general meeting, for inappropriate behavior or failure to do their work properly	Relocation outside of the Society’s area of operation. Failure to pay membership fees for three months. Maintaining evident passiveness (regular failures to participate in the meetings of sections, groups, etc.). Committing criminal offences sentenced by court. Malignant and regular violation of professional ethics. Withdrawal from the Trade Union	Wrongdoings and actions leading to expulsion from the trade union, collective farm, commune or production cooperative for the disabled. Regular failures to perform the Society’s assignments and violations of the Charter. The decisions to expel individuals from the Society were taken by a low-level group of the Society’s cell, subject to approval by the respective Section Bureau; decisions to expel legal entities were made by respective Sections
<b>Society structure</b>	Not determined	Administrative and Propaganda Department Consultation and Expert Review Department Academic council Editing and Publishing Department	The supreme body was the All-Union Convention. The highest executive body was the Central Bureau (Plenary meeting) / President of the Central Bureau. Republican, regional and district offices / Bureaus of republican, regional and district offices. Cells / Cell bureaus – Accounting and control stations within the cell / Heads of cell accounting and control stations. Low-level groups – Accounting and control stations within the group / Heads of group accounting and control stations
<b>Presence in print (years of publication)</b>	No own magazine	Magazine “Schetnaya mysl” (Accounting Idea) (1925–1930), Magazine “Schetovodstvo” (Accounting) (1923–1930)	Magazine “Za socialisticheskiy uchet” (For Socialist Accounting) (1930–1932)

## Appendix 3

## Professional Societies

<b>Name of Societies</b>	The Institute of Professional Accountants in Russia 1997 till present
<b>Goal</b>	1. To assist the members in developing professional rules and standards, creating the legal regulatory framework for accounting, audit and financial management. 2. To develop the accounting and auditing professions. 3. To represent and defend the rights and legal interests of the members, assist them in defending their professional interests.
<b>Membership</b>	Both individuals and legal entities could join the Institute. The following types of membership were available: fellow candidate, fellow, corporate member, honorary member. Honorary members are exempt from fees. Fellow – annually 1,000 to 3,600 rubles based on corporate member joining fee – 3,000 rubles, 3,000 rubles for each individual who is a member of the foreign legal entity, annual membership fee 28,000 rubles, 900 rubles for each individual who is a member of a foreign legal entity
<b>Women`s membership</b>	Allowed
<b>Causes and conditions of expulsion from the Society</b>	For failure of an Institute member to perform their duties, to comply with the Charter, the Provisions on membership in the Institute of Professional Accountants and Auditors in Russia, and with the Code of Ethics for professional accountants and auditors who are members of the Institute of Professional Accountants in Russia. If false information is discovered in the documents presented for admission to the Institute. For deliberate actions hampering the achievement of the Institute`s goals (if proven with documents).
<b>Society structure</b>	Committees: 1. Membership and professional ethics. 2. Professional education. 3. Innovative education policy. 4. Accounting and taxation in commercial organizations. 5. For accounting at public organizations. 6. Taxation at commercial and not-for-profit and public organizations. 7. Regional policy and collaboration with the divisions of the Institute of Professional Accountants in Russia. 8. Foreign relations. 9. IFRS. 10. Budgeting Commission. 11. Expert panels.
<b>Presence in print (years of publication)</b>	Magazine “Vestnik Professionalnykh Bukhgalterov” (Bulletin of Professional Accountant) (2011 till present) Magazine “Vestnik Bukhgaltera Moskovskogo Regiona” (Bulletin of Moscow`s Accountant) (2009 till present)