

NOVI SAD SCHOOL OF BUSINESS

INTERNATIONAL SCIENTIFIC AND EXPERT CONFERENCE
*Economic Development and Competitiveness of European Countries:
Achievements - Challenges - Opportunities*

**SCIENTIFIC HERITAGE OF RUSSIAN
ACCOUNTING PHILOSOPHER
VASILIY BELOV: CARTOGRAPHY OF
ACCOUNTING THEORY**

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Initial theses

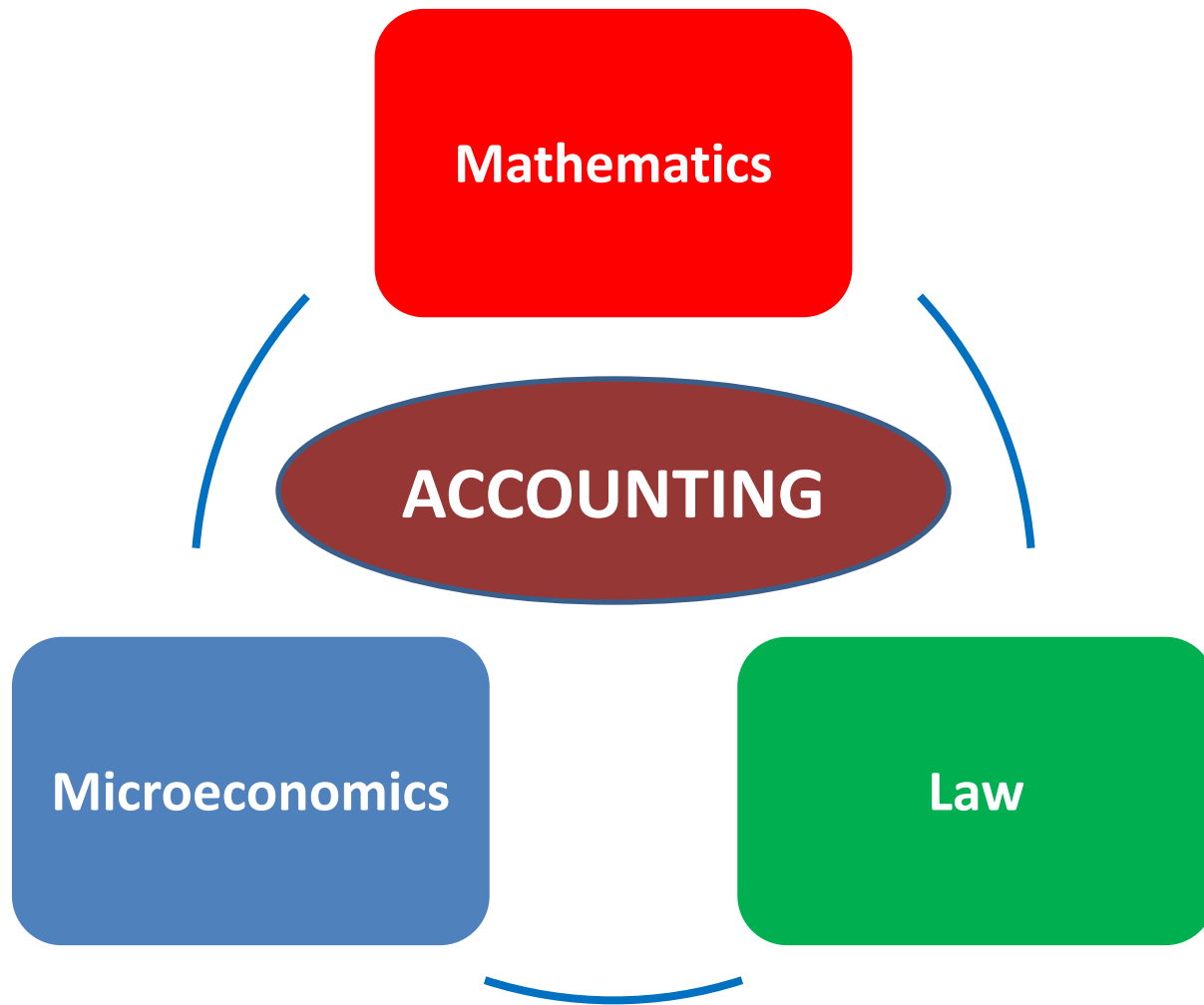
- Generally accepted vision of accounting theory doesn't allow to create modern practical instruments which can be effectively used to solve new untrivial problems arising in the sphere of accounting and financial reporting.

The Economist-2014: “The dozy watchdogs”

Some 17 years after Enron, auditors still can't stop managers cooking the books. Time for some serious reforms



Traditional vision of accounting scientific environment



"Founding fathers" of the modern scientific map of accounting



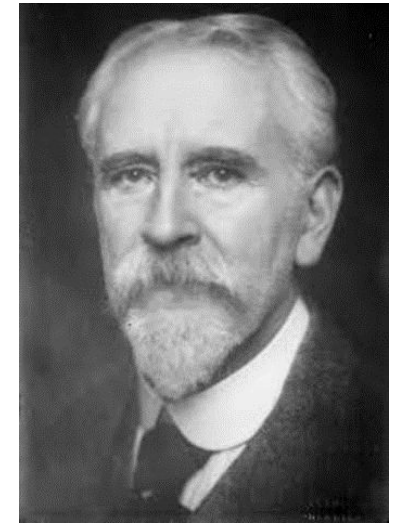
Léautey Eugène
(1845-1908)



Schär Johann Friedrich,
(1846-1924)



Degrange Edmond
(? - 1818)



Lawrence Dicksee
(1864-1932)

... and many other famous accounting theorists of
XVIII-XX centuries

Unfairly forgotten name in the field of accounting theory:

VASILIJ BELOV

The key hypothesis of the research is explanation of socially objectivized construction of accounting theory, which was found out for the first time at a turn of XIX and XX centuries by one of the pioneers of Russian accounting philosopher Vasiliy Belov. Belov's ideas disclosed in the articles in issues of the first Russian journal devoted to accounting and titled «Accountancy» in 1891-1898 can be considered as a harbinger of revolution in socially oriented understanding of the role of accounting.



Vasiliy Belov
(? — 1910)

Belov's vision of scientific

platform of accounting

Research methodology is firstly based on hermeneutical and context analysis of original Belov's texts which allow to identify the coordinates of accounting in space of scientific knowledge and explain its socially constructed character and its role in social relations.



**First Russian journal
"Accountancy"**

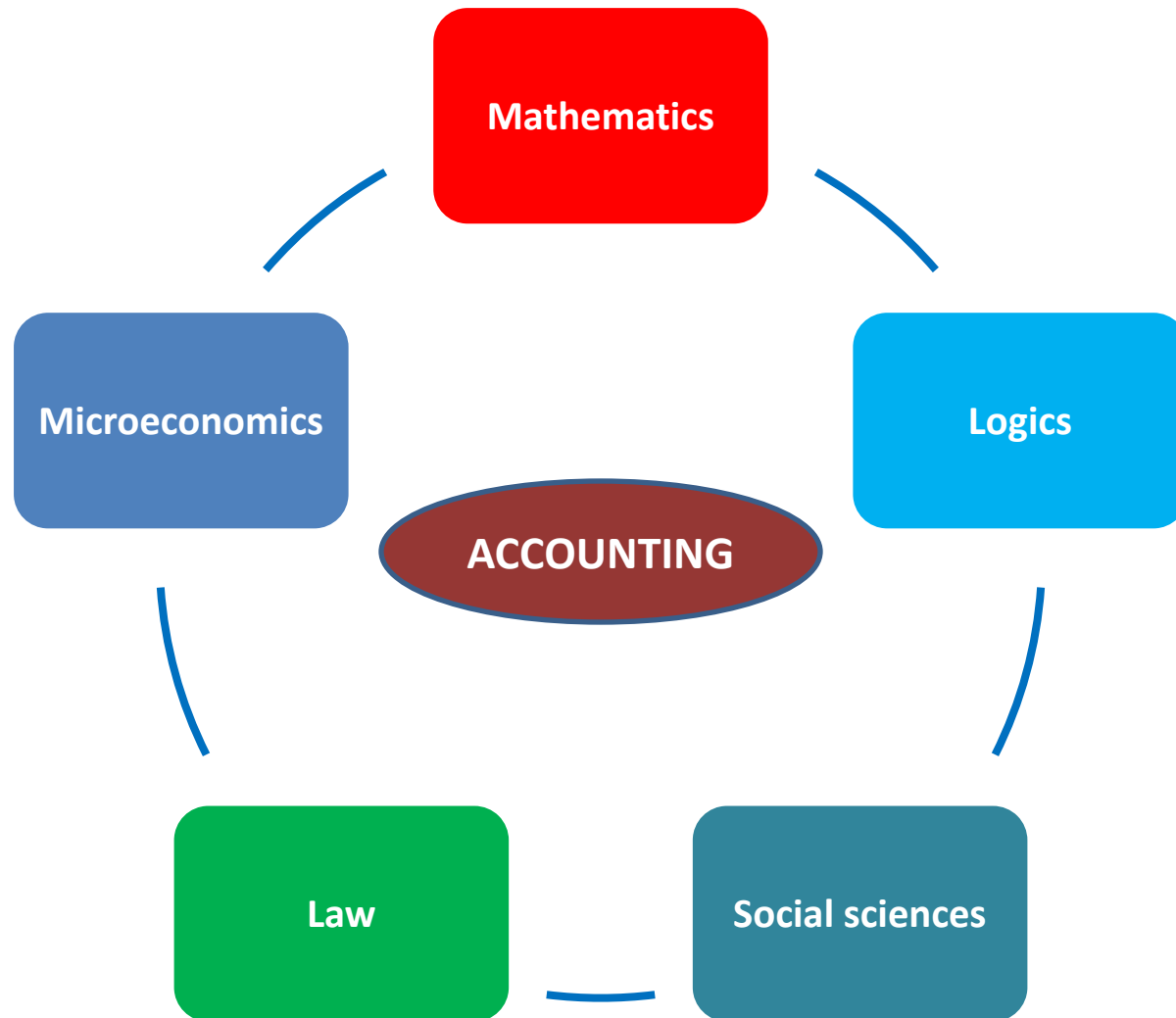
Belov's vision of scientific

platform of accounting



Comparative analysis of **Belov's** vision on classification of accounting as a science with alternative visions formulated by famous researches, such as **Eugene L'eautey** and **Johann Shaer** gave an opportunity to describe substantial connections of accounting theory with **mathematics, logics, economics, anthropology and social sciences in common.**

New vision of accounting scientific environment



Publications devoted to the item

Baranov P., Shaposhnikov A. Locating accounting contours and coordinates on the map of science: Expertise of pioneering theoreticians in accounting / International accounting. – 2018. – №5. – P.561-584.



Baranov P., Shaposhnikov A. Scientific heritage of CHARLES EZRA SPRAGUE: from “ALGEBRA” to “PHILOSOPHY” of accounts / Ideas and Ideals. – 2017. – №4. – P.113-134.



Thank You for attention!!!



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