

# The Accounting Historians Notebook

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## In memoriam: Professor Iaroslav V. Sokolov

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# The Accounting Historians Notebook

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## Summary of Survey Results on Academy Future Strategy & Initiatives

2010 Academy President, Greg Waymire

This document summarizes the findings from a survey of members of the Academy of Accounting Historians administered in December 2010. This survey sought member input on the document prepared by the ad hoc committee dealing with issues concerning (1) structure and governance of the Academy, and (2) fu-

ture strategic initiatives of the Academy. The questions posed in the survey are listed in Appendix A and the report by the ad hoc committee was shown in the October 2010 issue of the *Notebook*.

Overall 65 members responded to the survey. Based on a

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## In Memoriam Professor Iaroslav V. Sokolov

Iaroslav V. Sokolov, the most famous Russian accountant of the late 20<sup>th</sup> and early 21<sup>st</sup> century, died on July 21, 2010. For twenty-five years he had been Chairman of the Accountant Department of the St Petersburg Institute of Trade and Economics. For the next ten years he was Chairman of the Department of Statistics,

Accounting and Audit of

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- d) Video lectures on the history of accounting thought.
- e) Exemplars in Accounting Thought.

### 3. Conference

- a) Academic–Practitioner–Regulator Conference patterned after ICAEW.

### 4. Initiatives to Increase General Historical Awareness

- a) Intellectual history of accounting timeline similar to American Economic Association.
- b) *AHJ* Back Page akin to *Journal of Political Economy*.
- c) History of big issues in accounting.

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#### Professor Iaroslav V. Sokolov 1938 — 2010

St Petersburg University.

A third generation accountant, Iaroslav Sokolov was born on January 11, 1938 in Len-

ingrad to the family of an eminent Russian accountant who founded the Leningrad Club of Account-

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ants, Vyacheslav D. Sokolov (1893 – 1982). Bright researcher, outstanding pedagogue, original personality, in many respects he outlined the development of current accounting science. He published more than 700 scientific papers. Under his leadership 60 students and researchers obtained their doctorates. His works in the field of the theory and history of accounting can be viewed as a whole period in the development of economic thinking. Iaroslav Sokolov became the first President of the Russian Institute of Professional Accountants. He also presided at the Russian North West Region Auditors' Chamber. He was a member of the Accounting Methodological Committee of the Russian Ministry of Finances and the Academy of Accounting Historians. He took part in all the European Accounting Congresses of the last twenty years.

He was a world-famous scientist. Nearly all key figures of current accounting science were familiar with the works of Prof. Sokolov and actively cooperated with him. He introduced to Russia the ideas of great accountants from all over the world. He presented their works, the publication of which was achieved in Russian mainly thanks to his efforts.

He introduced the theory and practice of Russian accounting to accountants from all over the World. His book on Russian accounting was published in the United States (*Accounting, Auditing and Taxation in the Russian Federation*, Dallas 1998). In the *European Accounting Guide*, he was in charge of writing the chapter devoted to Russia. His paper (co-author Mr. Kovalev) named "In defense of Russian Accounting, a reply to foreign critics" was published in the *European Accounting Review* (1996, Vol.5, No.4). Professor Sokolov's researches on "Luca Pacioli in Russia" concerning the development of Pacioli's ideas among Russian accountants were published in *Contabilita e Culture Aziendale* (2004, Vol. IV, No.2). Many of his works on accounting education were published abroad.

On accounting theory, Iaroslav Sokolov published a series of books which have become classics of Russian accounting thinking. The most important are *Introduction to Accounting Theory* (1979), *Computer Systems and Theoretical Problems of Accounting* (1981), *Basis of Accounting Theory* (2000), *Accounting as the Sum of Economic Facts* (2010).

In the historical sphere Iaroslav Sokolov is known as an

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authority on Luca Pacioli and author of his first biography in Russian, as well as author of the first monograph in Russian on the History of Accounting. He conducted much research on different historical aspects. His main works are: *Luca Pacioli, Man and Thinker* (1974, 1983, 1994, 2001), *History of the Development of Accounting* (1985), *Accounting: from Sources until Today* (1996), *History of Accounting* (2003, 2006, 2009).

A multi-talented man, Iaroslav Sokolov did not limit himself to accounting. He had a keen interest in Shakespeare whose art he had scrupulously

studied and he published: *Shakespeare: Money, Credit and Accounting* (1996). Under the pseudonym of Dorofeev, he also published the *Memoirs of an Old Accountant*, a fictionalized narration of some events of his life. An enlightened connoisseur of literature, for many years he had gathered details concerning accountants as literary heroes and made a book of it: *The Accountant as a Character in Literature and Cinema* (2003).

Vyacheslav Sokolov  
PricewaterhouseCoopers, Moscow

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## Esteban Hernández Esteve Inducted into the Royal Academy of Spanish Doctors



Esteban Hernández-Esteve giving induction speech before the Royal Academy of Spanish Doctors

On 27th October 2010 AAH life member Esteban Hernández-Esteve was inducted into

the Royal Academy of Spanish Doctors (Real Academia de Doc-

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